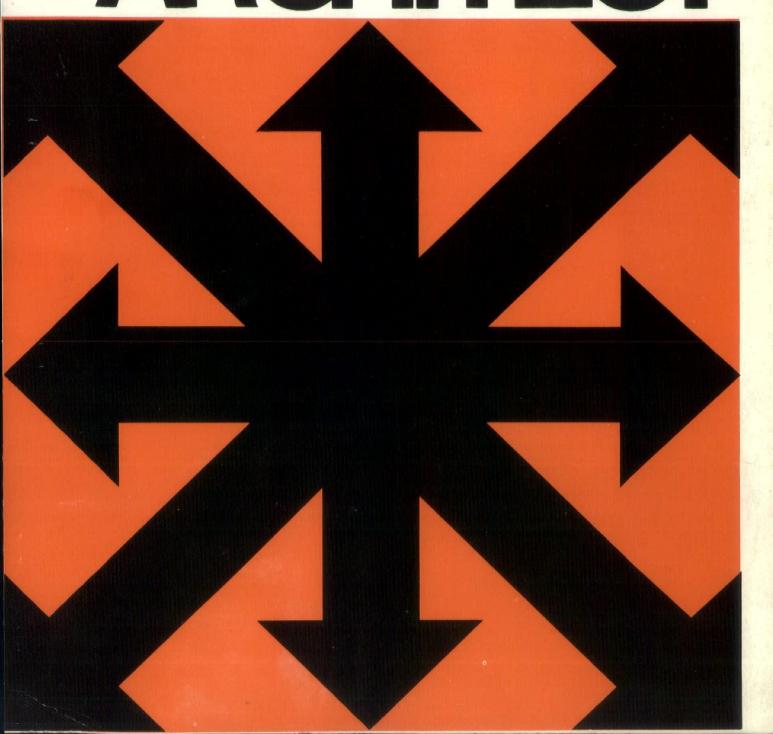


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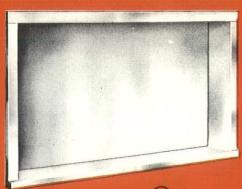
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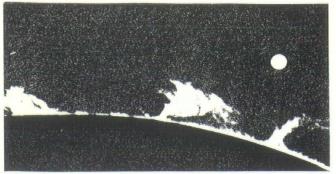
1970 ROSTER ISSUE

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ROBERT E. HELM, COUNSEL

Robert E. Helm was born in Brightwaters, Long Island on May 24, 1939 and received his early education there. He attended Syracuse University and earned his bachelor of arts degree in political science in 1960. He was awarded an LL.B. degree summa cum laude from the Syracuse University College of Law in 1962.

He was admitted to the New York Bar in 1962, the U.S. Military Court of Appeals in 1963, the U.S. Court of Claims in 1964 and to the Florida Bar in 1966.

He entered the United States Army in 1962 as a first lieutenant in the Judge Advocate General's Office and served as military affairs officer and legal assistance officer at Fort Meade, Maryland. He was made captain in 1964 and served as chief prosecuting counsel before all general courts-martial and officer elimination boards. In 1965 he served as chief defense counsel for the Headquarters, 2nd U.S. Army.

Upon leaving the service, Mr. Helm was appointed assistant counsel in Governor Rockefeller's office in October, 1965, assigned to the drafting of program legislation and review of departmental legislation prior to introduction. As such he dealt with the Departments of Motor Vehicles, Agriculture and Markets, Conservation, Social Welfare and Health; Divisions of Military and Naval Affairs, Veterans' Affairs and Youth; and the Civil Defense Commission.

He became Counsel to the Commissioner of Motor Vehicles on May 2, 1967.

He is a member of the New York, and Florida State Bar Associations, the American Bar Association and the Judge Advocate General's Association.

He and Mrs. Helm and their five children reside at 2275 Algonquin Road, Schenectady, New York.

The Professional Service Corporation

by Robert E. Helm, Esq. Special Counsel to NYS/AIA

On May 19, 1970, Governor Rockefeller approved a bill, effective immediately, which will have a significant and lasting effect on the various professions in this state. The bill (Senate Bill No. 8052-A; Chapter 974 of the laws of 1970), sponsored by Senator Anthony B. Gioffre in the Senate and Assemblyman John H. Terry in the Assembly, will permit the formation of professional service corporations in New York, making this State the 49th to permit professionals to incorporate or form associations treated as corporations for tax purposes.

The bill permits one or more professionals to form a professional service corporation. Although other corporations will only be permitted to practice a single profession, the bill includes a provision, added at your Association's request, which permits architects, landscape architects, engineers and land surveyors to

join together in a single corporation.

Since the bill has an immediate effective date, most of the professionals in this State will be considering the possibility of incorporation, during the next several months. Obviously, the decision to incorporate can only be made after a full consideration of all relevant facts, and then only with the advice and consultation of a qualified attorney and accountant. While an article of this type can never serve as a substitute for individualized, professional advice, it is hoped that the following discussion of the advantages and disadvantages of corporate practice will prove of assistance to the members of the New York State Association of Architects, Inc.

Advantages of Corporate Practice:

A. **Non-tax**. Among the advantages generally listed which favor the corporate form of practice are centralized management, perpetual life, transferability

of interest and limited liability.

1. Centralized management — Most partners in an existing partnership are acutely aware of the shortcomings of the partnership form of doing business. Although the act of incorporation cannot cure poor management practices, the availability of the corporate "management shell", including a Board of Directors and named officers with designated duties, will, of necessity, have a beneficial impact on management practices.

2. Perpetual life — The corporate entity is unaffected by the death of a shareholder (except, perhaps, in a single shareholder corporation). Although the corporation or other shareholders will be required to redeem the shares owned by the deceased shareholder within six months, corporate practice can otherwise continue without interruption.

3. Transferability of Interest — Since ownership in the corporation is evidenced by stock certificates, ownership changes will be generally less complicated than similar changes in an existing partnership. It should be noted, however, that the Statute does impose various restrictions on the transferability of ownership interests (including the approval of a majority of the other shareholders), but most of these restrictions can be modified in the bylaws

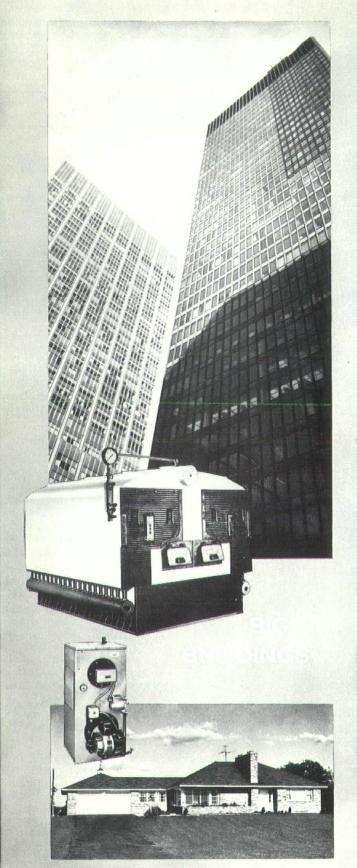
or by shareholder agreement.

4. Limited liability — Although the bill continues the professional's personal liability for his own acts, or the acts of other professionals under his "responsible charge", the professional otherwise will not be personally liable. This is a distinct advantage over the partnership form of practice, since one partner presently is fully and personally liable for the acts of all other partners, even though he did not perform any services in the case involved.

B. Tax

- 1. **General** Aside from the pension and profit-sharing plans hereafter discussed, there are many fringe benefits which may be provided corporate employees with "before tax" dollars. Although not all professionals will wish to provide all of these benefits, it is important that each of the following possible benefits be considered at the time the corporation is formed.
 - (a) \$5,000 death benefit which is excludable from federal income and estate tax.
 - (b) Group term life insurance may be provided by corporation up to a \$50,000 face amount without taxable income to the employee; taxes on face amounts in excess of \$50,000 are at bargain rates.
 - (c) Corporation may establish "non-qualified" deferred compensation plans for all employees or only for shareholders.
 - (d) \$100 weekly may be excluded from income as "sick pay".
 - (e) Tax free medical reimbursement for employees and dependents.
 - (f) Lower tax rate on income retained in the corporation and the corporate 85% dividend exclusion.
- 2. Tax pension and profit-sharing plans While the other tax benefits are not insignificant, the major tax advantage in the corporate area results from the more liberal rules governing pensions and profit-sharing plans. Under "qualified" plans, the employer's contribution is deductible when made, and the income earned on

(continued on page 7)



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such contributions is tax free until distributions are made at retirement.

Many professionals looked forward with great anticipation to the enactment of the Keogh legislation in 1962. That legislation permitted self-employed persons (including partners) to establish qualified pension and profit-sharing plans for the benefit of themselves and their employees. This anticipation was followed by great disappointment for many professionals, especially architects and engineers, when they discovered that the cost of establishing such retirement plans was prohibitive due to the serious restrictions contained in the Keogh Act. Aside from the 10% or \$2500 rule on deductible contributions to the owner-employee, most partnerships were forced to establish the same proportional benefits for all employees even though they were already contributing to such employees' social security retirement benefits. In other words, the law effectively prevented the owner from making a proportionately lower contribution for the first several thousand dollars (up to the social security wage base) of the employee's salary in recognition of the fact that the employer was already providing retirement benefits for that portion of the salary through social security.

Furthermore, distributions to owner-employees (partners) could not commence until age 591/2, all employees had to be covered after three years of service, and benefits had to be fully vested under the Keogh legislation. Moreover, distributions, to owner-employees, even if taken in a single lump sum, were taxable as ordinary income, rather than as capital gains as was the case with corporate plans (note: That part of the distributions which is equal to the total employer contributions made in tax years commencing January 1, 1970 will be taxable as ordinary income under the 1969 Tax Reform Act). Finally, distributions from a Keogh plan were taxable in the employee's estate, whereas corporate plan distributions were generally exempt from the estate taxes where no payment was made directly to the estate.

Unlike the law governing most Keogh plans, the statutory provisions governing corporate pension and profit-sharing plans, in addition to more liberal administration and tax benefits, have always permitted the employer, in determining retirement contributions or benefits, to take into consideration the amount which the employer contributes towards social security. Although these rules are highly technical in nature, they basically permit an employer to exclude an employee who is earning below the social security wage base, or

to provide a proportionately higher retirement benefit for higher paid employees. For example, a corporate pension plan could provide for an annual retirement benefit equal to 30% of an employee's wages in excess of \$6000, while at the same time providing no retirement benefit for the first \$6000 in wages. On the other hand, the corporate pension or profit-sharing plan could call for contributions equal to 6% of wages in excess of \$6000, and no contribution for wages below \$6000. The process of taking social security benefits into consideration in establishing pension and profit-sharing plan benefits is known as "integration". The theory of "integration" is to permit each employee to receive retirement benefits, based on his total wages, which are proportionate to the benefits he would have received if social security benefits were based on full compensation (at present, social security benefits are computed at a maximum of \$7800).

It should be pointed out that the corporate employer is not required to exclude persons earning under \$6000 or \$7800. Indeed, the employer need not integrate his pension and profit-sharing plan, and could provide the same proportionate benefits for all employees. Furthermore, he could provide benefits at a certain level for the first \$6000 in income, and then provide benefits at a proportionately greater level for income in excess of (e.g., benefits could be 10% of wages for the first \$6000 and 40% of wages in excess of \$6000).

Of course, the fact that architects and engineers, unlike other professionals, have a relatively high ration of "commonlaw" employees to professional owners will still make the establishment of pension and profit-sharing plans more expensive than for other professional service corporations. However, it is quite possible, and indeed, likely, that architects who formerly rejected a Keogh plan because of its costs may find that a corporate pension and profit-sharing plan is both feasible and desirable.

Finally, your state Association is presently giving consideration to the establishment of a statewide pension and profit-sharing plan for architects (and perhaps for others who can join in the professional service corporation). The creation of such an Association "plan" would reduce the "set-up" costs of such plans for the individual firms, and would assure the development of a plan which maximized the benefits to the profession. Therefore, any architect who is considering incorporation should check with his state Association to determine if and when such plan will be established.

(continued on page 9)

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Disadvantages of Corporate Practice.

Obviously, one of the initial "disadvantages" of corporate practice is the cost involved in establishing the corporation and winding up the existing partnership. However, the tax-savings from incorporation may more than offset such costs, and may even do so in the first full year of corporate practice.

Aside from the initial incorporation costs, conducting business in the corporate form undoubtedly will result in increases in the annual costs of legal and accountant services. This is not because the accountant and attorney will be charging a higher fee for his corporate clients, but rather because the wise corporate practitioner will wish to avail himself of a yearly "check-up" to assure that he continues to qualify for the many tax and other advantages of corporate status.

Of course, there will be a slight increase in the social security taxes paid on behalf of owner-employees who, since the total tax rate will be 4.8% for the corporation and 4.8% for the employee (total of 9.6% of \$7800) rather than the self-employed rate of 6.9%. Since the corporations social security contribution will be deductible, however, the effective after tax increase in social security rates will be approximately 1.5% of \$7800, or \$117 per year.

Other costs may be a slight increase in Workmen Compensation rates (if the old partnership rating cannot be preserved), the imposition of the minimum \$100 New York State corporate franchise tax, and the filing of other fees at the time of incorporation (less than \$100). Another "disadvantage" is that the bill amends the **New York** Tax Law to save the State "harmless" from revenue loss. These amendments, in effect, mean that there will be no substantial advantage from the New York State tax view-point for the new corporation. However, as noted above, the new corporation will enjoy all of the normal Federal tax benefits which are applicable to corporations.

Another consideration is the possibility that the federal law may be changed with respect to pension and profit-sharing plans. At the last session of Congress an unsuccessful attempt was made to impose some of the Keogh restrictions on the pension and profit-sharing plans of professional service corporations. Reportedly, one of the major reasons why this attempt failed was that the Treasury Department is presently in the midst of a study on pension and profit-sharing plans in general. Many tax practitioners anticipate that, as a result of this study, additional restrictions may be placed on corporate pension and profit-sharing plans, and that some of the restrictions on Keogh plans may be removed. Indeed, it is possible that future legislation will tend to equalize the benefits available under both types of plans.

FOOTNOTES:

- The bill was co-sponsored in the Senate by Thomas Laverne, Jack E. Bronston, John E. Flynn and Bernard G. Gordon.
- The bill was multi-sponsored in the Assembly by Joseph R. Pisani, Mortimer P. Gallivan, Herbert A. Posner, H. Clark Bell and John G. McCarthy.

Conclusion:

As one who has been close to the development of the professional corporation legislation in this State, I am of the general opinion that the advantages of corporate practice far outweigh the disadvantages. However, I must emphasize that this is a general opinion, and it therefore will not be valid under all facts and circumstances. Since the decision to incorporate may well be one of the most important business decisions to be made by the professional, it should be made only after a thorough exploration of all of the issues with the professional's attorney and accountant. Finally, if the decision is to incorporate, and if a "custom" pension and profit-sharing plan is to be developed, the professional and his attorney should not overlook the possible advantages of retaining the services of one of the many qualified pension consulting firms in this State.

GOVERNOR ROCKEFELLER SIGNS PROFESSIONAL SERVICE CORPORATION BILL INTO LAW

May 19, 1970

MEMORANDUM filed with Senate Bill Number 8052-A, entitled:

"AN ACT to amend the business corporation law, the judiciary law and the tax No. 131 law, in relation to authorizing (Chapter 974) members of professions to form professional service corporations and the taxation of such professionals and such corporations"

APPROVED

This bill will accord professionals in the State of New York the same rights to incorporate as now authorized in all of the other states in the Union, except Wyoming.

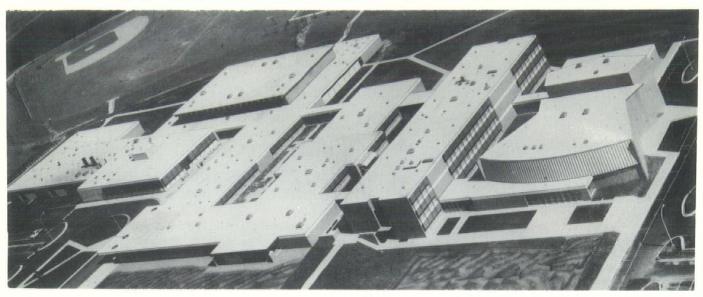
Pursuant to the measure, professionals will be able for the first time to utilize the corporate form of business to permit them to organize their activities more efficiently and to make available to them and to their employees Federal tax benefits now accorded to executives and employees in all other business endeavors. This bill, which was reviewed with the Department of Taxation and Finance to insure that it would have no net effect on State tax revenues, was passed with strong bi-partisan sponsorship and support.

Strong support for this measure has come from members of the Bar, the New York State Medical Society, the New York State Association of the Professions, Inc., the New York State Nurses Association, the New York State Society of Certified Public Accountants, the New York State Association of Architects, Inc., Commerce and Industry Association of New York, the New York State Society of Professional Engineers, Inc., the Dental Society of the State of New York, the New York Chapter of the American Institute of Architects, the New York State Veterinary Society, the Podiatry Society of the State of New York, the Department of Taxation and Finance and the Chiropractic Association of New York, Inc.

The bill is approved.

(Signed) NELSON A. ROCKEFELLER

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Baltz, W. E., 2 Park Ave. Smith & Haine, New York, N.Y. 10016	237
Banton, D. W., 35 Littlebrook Rd., Pittsford, N. Y. 14534	242
Barash, A., 366 Madison Ave., New York, N. Y. 10017	237
Dalasii, A., 300 Madisoli Ave., New Tork, N. T. 10017	
Barbone, P. P., 210 East Main St., Middletown, N. Y. 10940	237
Bardan, F. B., 133 W. 71st St., New York, N. Y. 10023	237
Dardar, 1. D., 155 W. 71st St., New Tork, N. 1. 10025	
Baren, P. H., Illington Rd., Ossining, N. Y. 10562	237
Barker, E. G., 44 Byrne Ave., Glens Falls, N. Y. 12801	235
Barkstrom, R. T., 311 Alexander, Rochester, N. Y. 14604	242
Barner, D. P., 7969 Salt Springs Rd., Fayetteville, N. Y. 13066	234
Barnes, E. L., (F), 410 E. 62nd St., New York, N. Y. 10021	237
Barrett I 440 W 34th Ct Nav. Val. 81 V 40044	
Barnett, J., 440 W. 24th St., New York, N. Y. 10011	237
Barnum, W. M., 250 Park Ave., New York, N. Y. 10017	237
Barry, R. W., 45 Glen Cove Rd., Greenvale, N. Y. 11548	236
Bartlett, P. G., 1158 5th Ave., New York, N. Y. 10029	237
Bartok, J., 744 Lex. Ave., C N & I, New York, N. Y. 10022	237
Barton, L. S., Jr., 101 Park Ave., New York, N. Y. 10017	237
Darton, L. 3., 31., 101 rark Ave., New York, N. 1. 10017	
Bartos, A. P., 200 Madison Ave., New York, N. Y. 10016	237
Baryla, E., RFD 1, Box 67B, Croton Hudson, N. Y. 10520	237
Posilo B E 201 W 16th Ct New York N V 10011	
Basile, P. F., 201 W. 16th St., New York, N. Y. 10011	237
Bassolino, R. G., 28-55 214 Pl. Bayside, New York, N.Y. 11360	231
Bassuk, B. L., 230 W. 13th St., New York, N. Y. 10011	237
Doctory A 6722 Variable Land Fell Character Va 22042	
Bastow, A., 6733 Kennedy Lane, Falls Church, Va., 22042	237
Bates, H., 510 Madison Ave., New York, N. Y. 10022	237
Bates, R. C., 189 Temple, Fredonia, N. Y. 14063	233
Date I D O Day 227 Indian Hate N V 11272	
Batka, J., P. O. Box 337, Jackson Hghts., N. Y. 11372	237
Battaglia, L., 11 Shelburne Rd., Yonkers, N. Y. 10710	237
Battin, H. H., 9 Northminster Dr., White Plains, N.Y. 10604	240
Battista, V. P., 141 Willoughby St., Brooklyn, N. Y. 11201	232
Battoglia, L., South Ter., Fishkill, N. Y. 12524	237
Bauer, A. B., (F) 303W.66thSt.Ap. 19EW, New York, N.Y. 10001	237
Baum, S., 161-10 Jamaica, Ave., Jamaica, N. Y. 11432	238
Baum, S., 853 Cornell Rd., Franklin Sq., N. Y. 11010	237
Bauman, S. J., 26 Lewis Ave., North Babylon, N. Y. 11703	238
Bavaro., J. D., 244 Montreal Ave., Staten Island, N.Y. 10306	239
Baylinson, S. B., 201 W. 86th St., New York, N. Y. 10024	237
Bazemore, M. J., 419 Walnut Ave., Niagara Falls, N.Y. 14301	233
Dazeniore, M. S., 413 Wallot Ave., Wagala 1 alis, W. 1. 14301	
Beardsley, J. P., 64 South St., Auburn, N. Y. 13021	234
Beardsley, W. P. Jr., 64 South St., Auburn, N. Y. 13021	234
Beattie, R., 812 Suffolk Ave., Brentwood, N. Y. 11717	236
Deathe, 11., 012 Surfolk Ave., Dientwood, N. 1. 11717	
Beatty, G. E., 32 Court St., Brooklyn, N. Y. 11201	232
Beatty, G. E., Jr., 32 Court St., Brooklyn, N. Y. 1201	232
Beck, B., 99 Leland Lane, Southampton, N. Y. 19368	
Beck, B., 99 Leland Lane, Southampton, N. Y., 6368 Becker, D. A., Harbor Rd., St. James, N. Y. 11	237
Becker, D. A., Harbor Rd., St. James, N. Y. 11	236
Beckhard, H., 635 Madison Ave., New York, ↑ /. 10022	
Beckwith, C. G., 100 E. 42nd St., New York, N. Y. 10017	
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Daday D M 104 Committee Ave Discourse III 1124 10570	237 237
Beder, R. M., 104 Sunnyside Ave., Pleasantville, N.Y. 10570	237 237 237
Beder, R. M., 104 Sunnyside Ave., Pleasantville, N.Y. 10570 Beenhouwer, O., 80 Fifth Ave., New York, N. Y. 10011	237 237 237
Beder, R. M., 104 Sunnyside Ave., Pleasantville, N.Y. 10570 Beenhouwer, O., 80 Fifth Ave., New York, N. Y. 10011	237 237 237 237
Beder, R. M., 104 Sunnyside Ave., Pleasantville, N.Y. 10570 Beenhouwer, O., 80 Fifth Ave., New York, N. Y. 10011 Beer, D. W., 131 E. 66th St., New York, N. Y. 10021	237 237 237 237 237
Beder, R. M., 104 Sunnyside Ave., Pleasantville, N.Y. 10570 Beenhouwer, O., 80 Fifth Ave., New York, N. Y. 10011 Beer, D. W., 131 E. 66th St., New York, N. Y. 10021 Beeston, C. W., 217 E. 49th St., New York, N. Y. 10017	237 237 237 237 237 237
Beder, R. M., 104 Sunnyside Ave., Pleasantville, N.Y. 10570 Beenhouwer, O., 80 Fifth Ave., New York, N. Y. 10011 Beer, D. W., 131 E. 66th St., New York, N. Y. 10021 Beeston, C. W., 217 E. 49th St., New York, N. Y. 10017 Belcher, R. G., 151 West 34th St., New York, N. Y. 10001	237 237 237 237 237 237 237
Beder, R. M., 104 Sunnyside Ave., Pleasantville, N.Y. 10570 Beenhouwer, O., 80 Fifth Ave., New York, N. Y. 10011 Beer, D. W., 131 E. 66th St., New York, N. Y. 10021 Beeston, C. W., 217 E. 49th St., New York, N. Y. 10017 Belcher, R. G., 151 West 34th St., New York, N. Y. 10001	237 237 237 237 237 237 237
Beder, R. M., 104 Sunnyside Ave., Pleasantville, N.Y. 10570 Beenhouwer, O., 80 Fifth Ave., New York, N. Y. 10011 Beer, D. W., 131 E. 66th St., New York, N. Y. 10021 Beeston, C. W., 217 E. 49th St., New York, N. Y. 10017 Belcher, R. G., 151 West 34th St., New York, N. Y. 10001 Belfatto, J. H., 41 E. 42nd St., New York, N. Y. 10017	237 237 237 237 237 237 237 237 237
Beder, R. M., 104 Sunnyside Ave., Pleasantville, N.Y. 10570 Beenhouwer, O., 80 Fifth Ave., New York, N. Y. 10011 Beer, D. W., 131 E. 66th St., New York, N. Y. 10021 Beeston, C. W., 217 E. 49th St., New York, N. Y. 10017 Belcher, R. G., 151 West 34th St., New York, N. Y. 10001	237 237 237 237 237 237 237

Bennett, J. H., Jr., 277 Main S N. Y. 11050	., New York, N. Y. 10016 ay, New York, N. Y. 10023 y., Brooklyn, N. Y. 11218 br., Albany, N. Y. 12203 a Rd., Berkeley, Cal., 94707 in Ave., Riverdale, N. Y. 10471 St., P.O. Box 9, Pt. Washington,	237 237 237	Boyd, T. M., 3374 Chiswick Ct., Silver Spring, Md., 20906 Brach, W. J., 7 Hawthorne St., Lynbrook, N. Y. 11563 Bradbury, C. A., Bedford, N. Y. 10506 Bradbury, R. M., Jr., 1 Park Ave., New York, N. Y. 10016 Brady, J. J., 55 W. 42nd St., New York, N. Y. 10036 Brainerd, H. B., 601 W. 113th St. Apt. 11J, New York, N. Y. 10025 Brand, L., 110 W. 40th St., New York, N. Y. 10018	23 23 23 24 23 23 23 23
Bentel, M. A., Frost Creek, Dr. Benvenga, C. J., 88-74th St., I Bergamini, J. V., Rowayton, Berger, B. W., 170 Fifth Ave. Berger, C., 62-45 69th Pl., Qu Berger, I. J., 1010 Third Ave. Berger, L. V., 130 Clinton St. Berger, W. B., 1419 Harrison	Ct., 06853 New York, N. Y. 10010 eens, N. Y. 11379 , New York, N. Y. 10021 , Brooklyn, N. Y. 11201 Ave., Mamaroneck, N. Y. 10543	236 236 237 237 237 237 237 237 232 232 237	Branning, E. R., 401-415 7th Ave., New York, N. Y. 10001 Brauer, C. F., 242 Ridgeview Rd. RD 2, Princeton, N. J. 08541 Braunschweiger, R. W., 2035 Stanley Hills Dr., Los Angeles, Cal. 90046 Braunstein, B., 163-18 Jamaica Ave., Jamaica, N. Y. 11432 Braunstein, C. S., 43-69 170th St., Flushing, N. Y. 11358 Braverman, L. S., 72 Shelbourne Lane., New Hyde Pk., N. Y. 11042	23° 23° 23° 23° 23° 23° 23°
	Ct., Northport, N. Y. 11768 , New York, N. Y. 10029 , New York, N. Y. 10017 . Apt. 905, New York, N.Y. 10021	236 237 237 237	Breines, S., (F) 630 Third Ave., New York, N. Y. 10017 Breitenbach, E. A., Mon Repos Rd. 1 Twnship, Altamont, N. Y. 12009 Brennan, C. F., Jr., 65 College Ave., Rochester, N. Y. 14607	23 23 24
Bernhard, H. C., 11 East 44th Bertin, E. M., 553 N. Goodm Bertovich, D. J., 83-39 116th Betts, H. D., 41 E. 57th St., N Bevan, J. J., 590 East 3rd St., Beveridge, C. B., 588 Fifth A Bevin, N. P., 154 East 61st St	an St., Rochester, N. Y. 14609 St., Kew Gardens, N. Y. 11415 Jew York, N. Y. 10022 Mt. Vernon, N. Y. 10553 ve., New York, N. Y. 10036 ., New York, N. Y. 10021	237 237 242 237 237 237 237 237 237 237	Bresin, M., 37-60 82nd St., Jackson Hghts, N. Y. 11372 Breuer, M., (F) 635 Madison Ave., New York, N. Y. 10022 Brevetti, A. C., 133 Birchwood Dr., Schenectady, N. Y. 12303 Brewster, B. S., 271 Lenox Ave., New York, N. Y. 10027 Bridges, R. J., 119 Pine St., Garden City, N. Y. 11530 Bridges, R. R., 160 Val View Crescent, Rochester, N. Y. 14617 Briggs, J. S., 128 Overlook Ave., Leonia, N. J. 07605	23 23 23 23 23 23 24 23 24 23
Beter, L. E., 100 E. 4th St., J Bickford, R. T., 215 West Wa Biederman, C. L., Levitt & Sc Bielich, G. A., 501 Madison A Bien, R. L., 100 E. 42nd St.,	ter St., Elmira, N. Y. 14901 ns, Lake Success, N. Y. 11043 we., New York, N. Y. 10022 New York, N. Y. 10017 St., Rockville Ctr., N. Y. 11570	233 234 237 237 237 237 237 237	Brignati, D. A., 9 Northern Blvd., Greenvale, N. Y. 11548 Brinkerhoff, H. T., 146-54 61st Rd., Flushing, N. Y. 11367 Briskin, B. L., Hack Green Rd., Pound Ridge, N. Y. 10576 Brittman, S. S., 22 Carlow Way, Hazlet, N. J. 07730 Brizee, B. N., 3000 Marcus Ave., Lake Success, N. Y. 11040 Brodrick, F. W., 317 Farmer St., Syracuse, N. Y. 13203	23 23 23 23 23 23 23 23
Bierschenk, C. E., 150-25 87: Biggie, T. A., Jr., 185 Niagara Bindrim, T. E., 150 Route 11 Binger, B., 25 E. 94th St., Ne • Bischoff, G. R., Tomkins Cov Bishop, D. W., 20 Grove Pl., I	th Ave., Jamaica, N. Y. 11432 St., Buffalo, N. Y. 14201 O, Melville, N. Y. 11746 w York, N. Y. 10028 e, New York, N. Y. 10986	236 233 236 237 237 242	Brody, S. M., (F) 130 E. 59th St., New York, N. Y. 10022 Brookfield, G. P., 724 Burns St., Forest Hills, N. Y. 11375 Brooks, A. P., Box 806, Mellon Bnk- Farmers Off., Pittsburgh, Pa., 15230	23 23 23 23 23
Bishop, F. E., 1850 Baird Rd Bishop, M. L., 131 E. 36th St Bissell, N., 828 The Parkway, Bitter, J., 11 Studio Hill Rd., Biuso, T. J., 45 Glen Cove Ro Blackman, A. S., 121 East 36 Blair, G. N., 180 So. Broadwa	, Penfield, N. Y. 14526 , New York, N. Y. 10016 Mamaroneck, N. Y. 10543 Briarcliff Mnr., N. Y. 10510 , Greenvale, N. Y. 11548 St., New York, N. Y. 10016 ay, White Plains, N. Y. 10605	242 237 237 231 236 237 240	Brown, J., 162-01 Powells Cove, Whitestone, N. Y. 11357	23 23 23 23 23
Blandy, T. C., 229 Pawling A Blaser, W. C., 7 Woodcleft Av Blatner, H. L., 11 No. Pearl S Blaufeux, H., 66 Court St., 19 Blaustein, A. A., 256 Prospec Blinder, R. L., 31 Union Sq.,	e., Pt. Washington, N. Y. 11050 t., Albany, N. Y. 12207 th Fl., Brooklyn, N. Y. 11201 t Park West, Brooklyn, N. Y. 11215 W., New York, N. Y. 10003	236 235 232 232 237	Bugbee, B. A., 121 East 54th St., New York, N. Y. 10022 Buhl, P. J., 1 Cortland Pl., Ossining, N. Y. 10562 Buma, K., 9060 Palisade Ave. No. 4-10, N. Bergen, N.J. 07047 Bunshaft, G., (F) 400 Park Ave., New York, N. Y. 10022 Burbank, R. D., 10 Creemer Rd., Armonk, N. Y. 10504	24 23 23 24 23 23 23 23 23
Blum, N. J., 32 Sky View Dr. Blum, W. E., 21 Brook Lane, Blumenkranz, J., (F) 227 E. 4 Boak, R. M., 175 Fifth Ave.,	, New York, N. Y. 10017 ,, Brooklyn, N. Y. 11201 th St., New York, N. Y. 10021 W., Cohoes, N. Y. 12047 Great Neck, N. Y. 11023 5th St., New York, N. Y. 10017 New York, N. Y. 10010	237 232 237 235 236 237 237	Burmeister, J. H.,100E. Old Country Rd., Miniola, N. Y. 11501 Burnham, A., (F) 65 Fairfield Rd., Greenwich, Ct. 06832 Burns, J. T., Jr., 430 Park Ave., New York, N. Y. 10022 Burrell, J. S., 108 9th St., Garden City, N. Y. 11530 Burrows, J. S., Jr., 61 Carthage Rd., Scarsdale, N. Y. 10583 Burton, J. W., 3926 223 St., Bayside, N. Y. 11359 Burton, R., 16 Beechwood, Manhasset, N. Y. 11030	23 23 23 23 23 23 23 23
Bolton, M., 335 E. Altadena I	h St., New York, N. Y. 10032 B Rd., Plainview, N. Y. 11803 East, Syracuse, N. Y. 13224 L., New York, N. Y. 10003 Dr., Wml. Rockaway, N.J. 07866	237 237 237 234 237 237 237 237		24 23 24 23 23 23
Bonington, H. L., 299 Park A Bono L. P., 601 E. Tremont Booth, E. J., 10 Fineview Dr Booth, E. J., Jr., 12 Fineview Borisov-Morosov, O., 548 Riv New York, N. Y. 10027 Bornstein, G., 3450 McCleary	ve., New York, N. Y. 10017 Ave., New York, N. Y. 10001 , Utica, N. Y. 13502 o Dr., Utica, N. Y. 13502 erside Dr. No. 1-B,	237 231 234 234 237 237	Cabrera, R., 150 Columbia Hts., Brooklyn, N. Y. 11201 Caccavo, A., 2843 LaSalle Ave., Bronx, N. Y. 10461 Cacciola, P. C., 56 Bertha Pl., New York, N. Y. 10301 Caddy, E. H. H., Jr., 299 Park Ave., New York, N. Y. 10017 Cadman, B. M., (F) 405 Broadway, Troy, N. Y. 12180	23 23 23 23 23
Bortolin, R., 5235 240th St., Botta, A. C., 1 Captain Richa	nd Blvd., Schenectady, N. Y. 12309	237	Cahn, H., 486 Ewing St., Princeton, N. J. 08541 Cahn, M. S., 120-44 Queens Blvd., Kew Gardens, N. Y. 11415 Cain, W. O., (F) 101 Park Ave., New York, N. Y. 10017 Cali, M. R. James, R. A., 565 W. 169th St., New York, N. Y. 10032	23 23 23

Callan, R. B., 1181 Madison Ave., New York, N. Y. 10028	237	Cohn, H. N., 2 Penn Plaza Rm. 2690, New York, N. Y. 10001	232
Callison, E. H., 210 Blvd. Voltaire 75, Paris 11, France	235	Cohn, J. L., 2 Penn Plaza Rm., 2690, New York, N. Y. 10001	232
Calwil, W. W., 205 3rd Ave., New York, N. Y. 10003	240		
Committee E 1644 OF the Ct. Beautiful N. V. 14044		Coiro, C. A., 21 Peaceable St., Ridgefield, Ct., 06877	237
Caminiti, F., 1644 85th St., Brooklyn, N. Y. 11214	232	Coit, E., (F) 330 W. 72nd St., New York, N. Y. 10023	237
Cammarata, S. J., 81 Perry St., New York, N. Y. 10014	237	Colasono, D. J., 350 Northern Blvd., Great Neck, N. Y. 10021	236
Cammarota, S. G., 89-70 218th St., Queens Village, N.Y. 11427	232	Colburn, J. D., 1119 Jamesville Ave., Syracuse, N. Y. 13210	234
Campanella, D. E., 21 W. 38th St., New York, N. Y. 10018	237	 Cole, H. M., 171 Madison Ave., New York, N. Y. 10016 	237
Campbell, J. S., 65 Cherry St., Massapequa, N. Y. 11758	236	Cole, N. D., 53 Winding Rd., Rochester, N. Y. 14618	242
Campisi, J. V., 458 15th St., Brooklyn, N. Y. 11215			233
Conner W. A. L. 2027 M. C. Ali F. H. Al V. 14207	232	Coles, R. T., 321 Humboldt Pkwy., Buffalo, N. Y. 14208	
Cannon, W. A., Jr., 2637 Main St., Niagara Falls, N. Y. 14305	233	Colgan, J. M., 2 Burd St., Nyack, N. Y. 10960	237
Capano, J. A., One Highwood Rd., E. Norwich, N. Y. 11732	237	Collazo, J. L., Danco De San Juan No. 403, San Juan, P.R. 00901	241
Capobianco, M. A., 22 Woodstock St., Yonkers, N. Y. 10701	240	Colombo, D., 145 E. 18th, New York, N. Y. 10003	237
Caponnetto, J., 20 Jenifer Lane, Hartsdale, N. Y. 10530	237	Colombo, J. M., 425 E. 72nd St., New York, N. Y. 10021	237
Capozzi, J. E., 74 Hunton St., New York, N. Y. 10304	239	Colosi, N. J., 20 South Broadway, Yonkers, N. Y. 10706	237
Cappuccilli, A. J., 404 Oak St., Syracuse, N. Y. 13203	234	Colston, T. J., 9101 Shore Rd. Apt. 718, Brooklyn, N.Y. 11209	232
Carder, M. W., 16 West Dr., Plandome, N. Y. 11030	237	Combs, E. B., 44 W. 89th St., New York, N. Y. 10024	237
Cardo, M. A., Stillwater Hills, Ossining, N. Y. 10562	231	 Conklin, W. J., 251 Park Ave. S., New York, N. Y. 10010 	237
Carey, M. D., 17 Park Pl., Delmar, N. Y. 12054	235	Connell, J. A., Hornby Rd. RD 3, Corning, N. Y. 14832	234
Carlino, A. L., Sidway Bldg., Rm. 415, Buffalo, N. Y. 14203	233	Conner, A. J., 612-620 Hulett Bldg., Elmira, N. Y. 14901	234
Carlson, C. J., Moores Hill Rd., Oyster Bay, N. Y. 11771	237	Conrad, C. H., 4500 37th St. S., St. Petersburg, Fla. 33711	234
Carmosino, R. L., 160 State St., Rochester, N. Y. 14614	242	 Contopoulos, M. A., 34-41 85th St. Apt. 6A, Jackson Hgts., 	
Carr, J. G., 80 W. 40th St., New York, N. Y. 10018		N. Y. 11372	232
Carr, J. G., 60 W. 40th St., New York, N. T. 10016	237		
Carreras, G. E., Jr., 343 E. 30th, New York, N. Y. 10016	237	Cooke, C. J., 20 Cannon St., Poughkeepsie, N. Y. 12601	235
Carroll, R. B., Riverstrip No. Broadway, Upper Nyack, N. Y.		Cooke, J. D., 1270 5th Ave., New York, N. Y. 10029	237
10960	237	Cooley, G. H., 219 Bronx River Rd., Yonkers, N. Y. 10704	237
Carruthers, K. D. B., 600 Madison, Ave., New York, N. Y.	237	 Cooper, J. H., 25 Great Neck Rd., Great Neck, N. Y. 11021 	236
10022	237	Cooper, W. E., Golf Course Rd. RD 4, Amsterdam, N. Y. 12010	235
Caruso, N. L., 528 Oak St., Syracuse, N. Y. 13203			237
	234	Copeland, P., 744 Lexington Ave., New York, N. Y. 10022	
Cashmore, P., 146 East 35th St., New York, N. Y. 10016	237	Copelin, J. K., 67 Riverside Dr., New York, N. Y. 10024	237
Cassens, A., Jr., 145 S. Franklin Ave., Valley Stream, N.Y. 11580	236	Coples, N., 4 Park Ave., New York, N. Y. 10016	237
Cassetti, R. E., MCI Bldg., C. Coll. & W. Chu. Elmira, N.Y. 14901	234	Corbett, L. T., Jr., 3 Barnswallow Dr., Pittsford, N. Y. 14534	242
Castle, P. G., 505 Delaware Ave., Buffalo, N. Y. 14202	233	Cordes, E. H., P.O. Box 447, Christiansted, St. Croix, Vi. 00821	232
Castro-Blanco, D. R., 10 E. 39th St., New York, N. Y. 10016	237	Corgan, T. B., 925 Midtown Tower, Rochester, N. Y. 14604	242
Cataldo, J. C., 142 Droms Rd., Scotia, N. Y. 12302		Corser, J. B., Jr., 251 Park Ave. S., New York, N. Y. 10010	237
	235		
Caulfield, H. G., 133 E. 58th St. No. 812, New York, N.Y. 10022		 Cosenza, J. M., 214-08 35th Ave., Bayside, N. Y. 11361 	237
Cavaglieri, G., (F) 250 W. 57th St., New York, N. Y. 10019	237	Cossutta, A. A., 600 Madison Ave., New York, N. Y. 10022	237
Cavalieri, G. J., 384 East 149th St., Bronx, N. Y. 10455	237	Coste, L. R., 20 W. 43rd St., New York, N. Y. 10036	237
Cecil, R. C., 65 East 55 St., New York, N. Y. 10022	237	Couch, F. N., 1054 James St., Syracuse, N. Y. 13206	234
Cerrina, P., 481 Main St., New Rochelle, N. Y. 10801	240	Courland, R. H., 2112 Broadway, New York, N. Y. 10023	237
Chait, D., 336 E. 22nd St., New York, N. Y. 10010	237	 Cousins, R. B., 112 E. 19th St., New York, N. Y. 10003 	237
		Cousins, V. S., 210 W. 55th St., New York, N. Y. 10019	237
Chambers, S. E., 214 So. Warren St., Syracuse, N. Y. 13202	234		
Chan, L. C. Y., 270 Riverside Dr., New York, N. Y. 10025	237	Cowles, L., 50 Binney Lane, Old Greenwich, Ct. 06870	237
Chan, V. O. W., 400 Park Ave., New York, N. Y. 10022	237	Cowling, R. J., 112 Walworth, Scarsdale, N. Y. 10583	237
Chang, D. P., C., 88 Jennings Rd., Cld. Spring, Hbr., N.Y. 11724	237	 Cozzolino, F. F., 1618 65th St., Brooklyn, N. Y. 11204 	232
Chapman, D. E., 117 W. 69th St. No. 1B, New York, N. Y.		Craig, A. L., Jr., 10 Andrew Rd., Eastchester, N. Y. 10709	237
10023	237	Crane, W. P., 206 Andover Rd., Syracuse, N. Y. 13210	234
Chapman, R. H., 9 Ploughmans Bush, Bronx, N. Y. 10471	237	Crausman, I. L., 332 E. 149th St., New York, N. Y. 10001	231
		Crenshaw, T. T., 224 Garcia Comm. Bldg., Santurce, P.R.00907	234
Charnin, M., 5700 Arlington Ave., Riverdale, N. Y. 10471	237		242
Chelouche, A., 33 Rue Galilee, Paris, France	237	Cromwell, C. I., 8 Bradwell Ave., Le Roy, N. Y. 14482	
Chen P. K., 343 Lexington Ave., New York, N. Y. 10016	237	Cronk, L. J., 227 E. 44th St., New York, N. Y. 10017	237
Cherici, P. L., 271 Cold Spring Rd. Syosset, N. Y. 11791	237	Croom, C. E., 4480 Broad Rd., Syracuse, N. Y. 13215	234
Chin, K., 67-07 Alderton St., Rego Park, N. Y. 11374	237	Crocco, J. E., 28 Shore Rd., Old Greenwich, Ct., 06870	237
Chin, W. C., 262 Utica Ave., Old Bridge, N. J. 08857	237	Cross, H. P., 770 Lexington Ave., New York, N. Y. 10022	237
Chiodo, D. A., RD 2 Pinewood Acres, Corning, N. Y. 14830	234	Crowley, F. X., 871 Union St., Brooklyn, N. Y. 11215	232
Chomowicz, F., 641 Maple St., Westfield, N. J. 07090	237	Crozier, J. G., 1545 Keyes Ave., Schenectady, N. Y. 12309	235
Chovanec, P., 94-05 209th St., New York, N. Y. 11428	236	Crozier, R. W., 1060 Boston Post Rd., Rye, N. Y. 10580	240
Christian, H. E., 81-07 88th St. Glendale, N. Y. 11227	237	Crozzoli, B. J., 67 E. Glenwood Dr., Latham, N. Y. 12110	235
Chu, M. Y., Retreat House Rd., Glenmont, N. Y. 12077	235	Crump, R. W., 5 Highgate Cir., Ithaca, N. Y. 14850	234
Chu, P. M., 69 Pines Lane, Chappaqua, N. Y. 10514	237		237
Chu, W., 12 Tulip Dr., Glen Cove, N. Y. 11542	236	Culver, R. H., 209 Sunset Ave., W. Hampton Bch., N.Y. 11978	236
Chun, W. F., 425 Riverside Dr., New York, N. Y. 10025	237	Cummings, G. B., (F) 22 Kneeland Ave., Binghamton, N. Y.	
Ciaffa, M. A., 125 Worth St. Rm. 210, New York, N.Y. 10013	232	13905	234
Cicelsky, N., 330 Bayberry La., Westport, Ct. 06880	242		234
Cichello, S. J., 23 Franklin St., Weedsport, N. Y. 13166	234	Cummings, R. J., 169 Regent Pl., W. Hempstead, N. Y. 11552	237
Cipolla, P. C., 248 E. 77th St., New York, N. Y. 10021	237	Cummings, W. B., 7723 Anchor Dr., Liverpool, N. Y. 13088	234
Clapp, M. H., 200 Greenway Terr., River Edge, N. J. 07661	237	Cumrine, R. E., 530 Track Lane, Westwood, N. J. 07675	237
Clark, C. W., (F) P. O. Box 900, Syracuse, N. Y. 13201	234		234
Clark, D. B., 266 89th St., Brooklyn, N. Y. 11209	237	Cutler, R. W., (F) 400 Park Ave., New York, N. Y. 10022	237
Clark, A. W., III, 2 Park Ave., New York, N. Y. 10016			232
Clark, E. B., Jr., 584 Delaware Ave., Buffalo, N. Y. 14202	233	Czuchryj, S. S., 27 Ocean Terr., Staten Island, N. Y. 10314	239
	237	TESS THE TOTAL STREET TOTAL STREET	200
Clark, J. H., Boice Rd., Hyde Park, N. Y. 12538			
Clark, R. C., 46 Farrington Rd., Croton Hudson, N.Y. 10520	237		
Clark, R. F., 1210 Woodhull Rd., Webster, N. Y. 14580	242		
Clark, R. T., 625 James St., Syracuse, N. Y. 13203	234		
Clarkson, H. P., 11 East 44th St., New York, N. Y. 10017	237	D'Agrosa, R., 16 Parkhill Terr., Dobbs Ferry, N. Y. 10522	237
Clavan, I., 355 Lexington Ave., New York, N. Y. 10017	237	D'Amato, R. F., 29 North Rd., Stony Brook, N. Y. 11790	236
Clawson, H. M., 28 Tradd St., Charleston, S.C. 29401	237	D'Amelio, J. A., 110 Riverside Dr., New York, N. Y. 10024	237
	237	D'Aquino, F. T., 53 Park Pl., New York, N. Y. 10007	237
Cobban, C., 57 Dartmouth St., Albany, N. Y. 12209	235	D'Autilia, F., Harmony Rd., Pawling, N. Y. 12564	237
Coble, J. P., 286 5th Ave., New York, N. Y. 10001	237	DaSilva, P. N., Jr., 1855 Broadway, New York, N. Y. 10023	237
Coco, S., 5 Ingold Dr. RD 1, Dix Hills, N. Y. 11746	237	DaRoit, F., 2141 Crotona Ave. No. 12A, Bronx, N. Y. 10457	231
Coebler, E. A., 1290 Ave. Am. Sperry Rand, New York, N. Y.		Dadras, A. S., 2112 Broadway, New York, N. Y. 10023	237
10018	237	Dahlquist, T. K., 39 E. 10th St., New York, N. Y. 10003	237
Coffey, W. J., 62-89 Booth St., Rego Park, N. Y. 11374	238	Daidone, J. A., 27 Park Pl., New York, N. Y. 10007	237
Coffin, H. E., Starbuck Ct., Nantucket, Ma., 02554	237	Dakin, L. F., 185 Edgewood Ave., Pleasantville, N. Y. 10570	240
Cohan, T., 9 Elmwood St., Albany, N. Y. 12203	235 237	Damaz, P. F., 1010 Third Ave., New York, N. Y. 10021 Dambowic, D., 111-04 75th Rd., Forest Hills, N. Y. 11375	237
Cohen, A., 165 W. 91st St., New York, N. Y. 10024			

Damuth, C. A., 156 Cypress St., Rochester, N. Y. 14620	242
Danin, A., 1841 Broadway, New York, N. Y. 10023	237
Dann, D. P., 401-415 Seventh Ave., New York, N. Y. 10001	237
Dattner, R., 602 Carnegie Hall, New York, N. Y. 10019 Daub, G. M., 65 Nassau St., New York, N. Y. 10038	232
 Dauber, E. J., 244-32 Horace Harding, Douglaston, N.Y. 13363 	237
Davies, A. R., RD 1 Miller Rd. Box 269, E. Greenbush, N.Y.	225
12061 Davies, N. J., 1219 River Rd., Binghamton, N. Y. 13901	235
Davis, A. H., 141 Dalton Dr., Buffalo, N. Y. 14223	233
Davis, A. J., 37 W. 38th St., New York, N. Y. 10018	237
Davis, A. L., 30 Journal Sq., Jersey City, N. J. 07306	237
Davis, L., (F) 130 E. 59th St., New York, N. Y. 10022	237
Dawson, B. M., 989 James St. Apt. 7C, Syracuse, N. Y. 13203	234
Dayton, C. W., 12 Lafayette Rd., Larchmont, N. Y. 10538 DeAlteriis, A. J., 11 Temple Fortune Hill, London NW 11 Eng.	237
DeBarry, C., 222 E. 46th St., New York, N. Y. 10017	237
DeBlonay, R., 100 William St., New York, N. Y. 10038	237
DeLong, J. E., 717 5th Ave., New York, N. Y. 10022	237
DeMarco, J. L., 640 Fulton St., Farmingdale, N. Y. 11735	236
DeMessieres, O. E., Pound Ridge Rd., Pound Ridge, N. Y. 10576	237
DeMichele, L. J., 57 Lakeview Ave., Scarsdale, N. Y. 10583 DeNigris, V. L., 131 Park Ave., Manhasset, N. Y. 11030	236
DePolo, H. R., 515 Madison Ave., New York, N. Y. 10022	237
DeRienzo, E. J., 524 Mt. Hope Ave., Rochester, N. Y. 14620	242
 DeRose, A. M., 384 East 149th St., Bronx, N. Y. 10455 	231
DeRosset, B. A., 277 Park Ave., New York, N. Y. 10017	237
DeSanto, S. J., 46 E. 61st St., New York, N. Y. 10021 DeSimone, A. J., 1512 Hyde Park Blvd., Niagara Falls, N. Y.	231
14305	233
DeVido, A. E., 240 E. 61st St., New York, N. Y. 10021	237
DeYoung, P., 205 East 42nd St., New York, N. Y. 1001/	237
Dean. A. L., 115 Lawton St. Apt. 5H, Yonkers, N. Y. 10705	240
Dearborn, E., 104 E. 40th St., New York, N. Y. 10016 Dearden, W. J., 1270 Ave. of Americas, New York, N.Y. 10020	237
Defino, J. A., 43-35 195th, Flushing, N. Y. 11365	238
Deierlein, J. H., 164 Winslow St., Watertown, N. Y. 13601	234
Delehanty, W. E., 51 Madison Ave., New York, N. Y. 10010	237
Delevante, O. L., 160 Harding Rd., Glen Rock, N. J., 07452	237
Delle Cese, F. C., 1st Natl. Bank Bldg., Utica, N. Y. 13501	234
Deller, L. D., 200 E. 71st St., New York, N. Y. 10021 Delson, S. L., 625 Third St., Brooklyn, N. Y. 11215	237
Demasi, V. J., 137 Berrian Rd., Stamford, Ct. 06905	237
Dembling, D. M., 210 Winne Rd., Delmar, N. Y. 12054	235
Dempsey, R. B., 40 W. 37th St., New York, N. Y. 10018	237
Deniff, J. F., 9433 226th St., Bellerose, N. Y. 11429	236
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Dennison, T. D., 645 Chenango St., Pt. Dickinson, N.Y. 13901	234
Depace, A. J., 151 West 46th St., New York, N. Y. 10036	237
 Deschler, B. M., 53 E. 34th St., New York, N. Y. 10016 	237
Deskey, M. D., 310 E. 70th St., New York, N. Y. 10021	237
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DiBartolomeo, P. A., 2426 Forest Ave., Niagara Falls, N. Y.	270
14301	233
DiCamillo, A., 48 Willoughby St., Brooklyn, N. Y. 11205	232
DiFiore, J. J., 283 Bay 8 St., Brooklyn, N. Y. 11201	232
DiGiacomo, A., 117 Olive St., Huntington Sta., N. Y. 11746 • DiNatale, P., 41 Irving St., Valley Stream, N. Y. 11580	237
DiOrio, L. C., 2801 Brighton Pl., Utica, N. Y. 13501	234
DiSanto, A. J., 61 Kensett Rd., Manhasset, N. Y. 11030	237
 Diamond, G. A., 660 Madison Ave., New York, N. Y. 10021 	237
Diamond, H. E., 36 Richmond Terr., Staten Island, N.Y. 10301	239
Diamond, M. S., 650 Victory Blvd., Staten Island, N. Y. 10301 Dicarlo, T. V., 22 East 40th St., New York, N. Y. 10016	239
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13905	234
Diffendale, P. W., 370 Edinboro Rd., Staten Island, N.Y. 10306	239
Giovanna, C. A., 20 Pearl Pl., Copiague, N. Y. 11726 Dillenback, L. C., (F) 570 Cumberland Ave., Syracuse, N.Y. 1321	236
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10019	237
Djerejjan, R. A., 37 DeWitt Ave., Bronxville, N. Y. 10708	237
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Dod, P. S., 495 Maywood Ave., Maywood, N. J. 07607	237
Dodge, W. P., Red Mill Rd., Rensselaer, N. Y. 12144 Doezler, E. J., 3235 Parkside Pl., New York, N. Y. 10467	235
Dominguez, M. E., 423 E. Seneca St., Ithaca, N. Y. 14852	234
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Feder, L., Illington Rd., Ossining, N. Y. 10562 Feher, G., 555 Kappock St. Apt. 7-G, Bronx, N. Y. 10463 Feibes, W. L., 217 Union St., Schenectady, N. Y. 12305 Fein, J., 16 Ann Dr., Syosset, L.I., N. Y. 11791 Feinberg, A. H., 10 Linda Lane, Plainview, N. Y. 11803
Feingold, J., 219 W. 78th St., New York, N. Y. 10024 Feinstein, M., 56 Bay St., Staten Island, N. Y. 10301
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Feldman, L., 689 Sleepy Hollow Rd., Briarcliff Manr., N. Y.		Fuller, J., 529 5th Ave., New York, N. Y. 10017	237
10510	237	Fullerton, J. H., 548 Route 111, Hauppauge, N. Y. 11787	237
Feldman, P., 1625 52nd St., Brooklyn, N. Y. 11204	232	Furman, L. H., 303 W. 42nd St., New York, N. Y. 10036	236
Fellman, R. F., 570 Broadway, Amityville, N. Y. 11701	236	Furman, S., 263 Hicks St., Brooklyn, N. Y. 11201	237
Felson, R. L., 180 E. Post Rd. Rm. 301, White Plains, N. Y.		Furno, V., Oyster Bay Rd., Jericho, N. Y. 11753	237
10601	240	Fybush, D. F., 154 Croydon Rd., Rochester, N. Y. 14610	242
Fenno, S. H., 251 Fayette Ave., Kenmore, N. Y. 14217	233	1 yoush, D. F., 134 Groydon Na., Nochester, N. F. 14010	242
Ferguson, F. L., 401 W. 118th St. Apt. 23, New York, N. Y.	200		
10027	237		
Fermery, J. P., 239 Lexington Ave., Mt. Kisco, N. Y. 10549			
Ferrara R 1072 Brian Way Policedo N. 1 07025	240		
Ferrara, B., 1072 Briar Way, Palisade, N. J. 07025	237	Gaio, R. L., 4000 Gypsy La. No. 550, Philadelphia, Pa. 19144	243
 Ferrenz, G. H., 1212 Ave. of the Americas, New York, N. Y. 10036 	007	Gallagher, J. W., 19 W. 44th, New York, N. Y. 10036	237
	237	 Galvin, T. F., 250 W. 57th St., New York, N. Y. 10019 	237
Fine, M., 205 E. 42nd St., New York, N. Y. 10017	237	Gambach, R. J., 6660 Biscayne Blvd., Miami, Fla. 33138	237
Finn, Pra-Kav-, E. J., Waterbry. 200 Park Ave., New York, N.Y.		Gambaro, E. J., (F) 653 E. 14th St., New York, N. Y. 10009	232
10017	237	Gamble, M. M., East Lake Rd., Cazenovia, N. Y. 13035	234
Finnegan, M. J., Jr., 499 So. Warren St., Syracuse, N. Y. 13202	234	Gamp, L. W., 1065 Young Pl., Woodmere, N. Y. 11598	236
Finseth, J., 115 96th St., Brooklyn, N. Y. 11209	232	Gander, J. A., 174 Washington Ave., Albany, N. Y. 12210	235
Firestone, N., 93 Pennsylvania Ave., Tuckahoe, N. Y. 10707	240	Gander, J. J., 174 Washington Ave., Albany, N. Y. 12210	235
• Fischer, A., 59-26 Woodside Ave., Woodside, N. Y. 11377	238	Gans, F. C., 625 W. 252nd St., New York, N. Y. 10471	237
*Fish, S. L., 17 Cranford Rd., Plainview, N. Y. 11803	237	Garber, J. M., 29 Claremont Ave., New York, N. Y. 10027	237
Fishman, B. H., 39 W. 71st St., New York, N. Y. 10023	237	Gardner, L., 228 E. 71st St., New York, N. Y. 10021	237
Fitchen, J. F., II, 43 University Ave., Hamilton, N. Y. 13346	234	Gardstein, J. N., 76 Court St., Brooklyn, N. Y. 11201	232
Fitzgerald, J., 14 Werner Ave., Elsmere, N. Y. 12054	235	Garmendia, N. A., 122 E. 37th St., New York, N. Y. 10016	237
Fitzgerald, R. R., Escapment Dr., Lewiston, N. Y. 14092	233	Gartner A A 101 Park Ave New York N. V. 10017	232
Flam, M. A., 274 S. Middletown Rd., Nanuet, N. Y. 10954	237	Gartner, A. A., 101 Park Ave., New York, N. Y. 10017	
Fleagle, E., 20 So. Broadway, Yonkers, N. Y. 10706	240	Gates, J. M., 131 E. 66th St., New York, N. Y. 10021	237
Fleishman, J., 322 E. 69th St., New York, N. Y. 10021	237	Gatje, R. F., 635 Madison Ave. Breuer, New York, N.Y. 10022	237
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Fogliani, J. R., 91 Lafayette Ave., Suffern, N. Y. 10901	237	Geasler, M. K., 227 East 44th St., New York, N. Y. 10017	237
	233	Geerlings, G. K., 26 Gower Rd., New Canaan, Ct., 06840	237
Foit, F. F., Jackson Bldg., Buffalo, N. Y. 14202		Geffert, T. A., 366 Madison Ave., New York, N. Y. 10017	237
Foley, M. H., (F) 633 California Rd., Bronxville, N. Y. 10708	237	Gehorsam, L. A., 18 Genesee Trail, Westfield, N. J. 07090	237
Follett, J. L., 45 Cedar Lane, Bronxville, N. Y. 10708	237	Geiffert, F. L., 95 Croton Lake Rd., Katonah, N. Y. 10536	240
Folley, M. D., 106 Sun Harbor Dr., Liverpool, N. Y. 13088	234	Geigand, J. J., 234 Orange St., Buffalo, N. Y. 14204	233
Fontanese, A. T., 219 Greenwood Dr., E. Aurora, N. Y. 14052	233	Geller, A. W., 119 E 18th, New York, N. Y. 10003	237
Fontanills, P., 121 Sedgwick St., Syracuse, N. Y. 13203	234	Gemmill, J. W., 311 Alexander St., Rochester, N. Y. 14604	242
Foord, F. A., 303 E. 65th St., New York, N. Y. 10021	237		237
Forbes, E. M., 304 East 45th St., New York, N. Y. 10017	237	Genchek, R. A., 11 E. 9th St., New York, N. Y. 10003	
Forbes, J. M., 705 St. Davids Lane, Schenectady, N. Y. 12309	235	Genz, F. C., 366 Madison Ave., New York, N. Y. 10017	237
Ford, E. R., Jr., 745 Fifth Ave., New York, N. Y. 10022	237	George, F. D., Four Brooks Rd., Stamford, Ct. 06903	237
Fordyce, A. G., 870 United Nations Pla., New York, N. Y.	2000	Gere, C. B., Jr., 102 Sedgwick Dr., Syracuse, N. Y. 13203	234
10017	237	• Gershon, I. E., 850 Third Ave., New York, N. Y. 10022	237
•Formica, F., 111-11 75th Rd., Forest Hills, N. Y. 11375		Geyer, H. W., 231 Delaware Ave., Delmar, N. Y. 12054	235
	232	Gherardi, H. T., 327 Snowden Lane, Princeton, N. J. 08540	237
Forst, D. M., 12 Kay St., Jericho, N. Y. 11753	236	Giacobbe, A., 111 Roy St., N. Massapequa, N. Y. 11761	232
Forstl, M., 1 Redwood Dr., Chappaqua, N. Y. 10514	240	Giacopelli, J. J., 51-20 Van Kleeck St., Elmhurst, N.Y. 11373	237
Foster, G. G., 456 So. Franklin St., Hempstead, N. Y. 11554	232	Giannasca, E. V., 140 Remsen St., Brooklyn, N. Y. 11201	232
Foster, H. R., 861 President St., Brooklyn, N. Y. 11215	237	Gibbons, K., 188 E. Post Rd., White Plains, N. Y. 10601	240
Foster, R. T., 122 Olmstead Hill Rd., Wilton, Ct. 06897	237	Gidoni, E., 113 E. 39th St., New York, N. Y. 10016	237
Foti, J. G., 1 E. Mill Dr. 3D Bldg., Great Neck, N. Y. 11021	237	Giedraitis, R. C., 460 Park Ave. S., New York, N. Y. 10017	237
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Fox, P. F., 104 East Ave., Rochester, N. Y. 14604	242		234
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Frank, F. R., 5319 S. Salina St., Syracuse, N. Y. 13205	234	Ginsberg, D. L., 1 N. Broadway, White Plains, N. Y. 10601	237
Frank, J. A., 11 Sparrow Lane, Greenwich, Ct. 06830	237	• Ginsbern, F. M., 205 E. 42nd St., New York, N. Y. 10017	237
Frank, M., 336 Beach 148th St., Neponsit, N. Y. 11694	237	 Ginsburg, N. R., 12 W. 72nd St., New York, N. Y. 10023 	237
Franklin, J. W., 230 Park Ave., New York, N. Y. 10017	237	Gionta, R. L., 122 Cannon St., Poughkeepsie, N. Y. 12601	237
Franz, P. J., Chadeayne Rd., Ossining, N. Y. 10562		Giorchino, A. C., 34-20 79th St., Apt. 1D, Jackson Hgts., N.Y.	0.0
	240	11372	237
Franzen, U., (F) 41 East 57 St., New York, N. Y. 10022	237	Giroux, D. F., 311 Alexander St., Rochester, N. Y. 14604	242
Fredericks, H., 8 Plant Lane, Westbury, N. Y. 11590	236	Gismondi, M., 254 Westchester Ave., Yonkers, N. Y. 10707	240
Fredericks, J., RD No. 2, Delhi, N. Y. 13753	234	Githens, A. M., (F) 1280 Brangwyn Way, Laguna Beach, Ca. 92651	237
Freed, J. I., 333 E. 30th St. Apt. 18C, New York, N. Y. 10016	237	Gittens, C. L., 1242 Carroll St., New York, N. Y. 11225	232
Freed, R., 55 Church St., White Plains, N. Y. 10601	240	 Glasgow, R. D., 13 E. 16th St., New York, N. Y. 10003 	237
• Freed, W. J., 370 Lexington Ave., New York, N. Y. 10017	237	Glass, E. M., 31 Union Sq. W., New York, N. Y. 10003	237
Freehof, M. E., 207 East 37th St., New York, N. Y. 10016	237	• Glass, L. P., 540 Ocean Pkwy. Apt. LG, Brooklyn, N. Y. 11218	237
Freidin, J., 342 Madison Ave., New York, N. Y. 10017	237	• Glass, M. M., 33 E. 208th St., Bronx, N. Y. 10467	237
Fremond, C. R., 340 E. 52nd St., New York, N. Y. 10022	237	Glasser, D. E., 112 E. 19th St., New York, N. Y. 10003	237
Friedberg, R., 54 Maiden Lane, Jericho, N. Y. 11753	237	Gleason, T. L., 465 Ontario St., Albany, N. Y. 12208	235
Friedel, A. C., Jr., Northfield Lane, Manlius, N. Y. 13104	234	• Gleckman, W. B., 310 E. 69th St., New York, N. Y. 10019	237
 Friedheim, L. H., 201 W. 77th St., New York, N. Y. 10024 	237	Gloster, A. E., 330 Sunrise Hgwy., Rockville Ctr., N.Y. 11570	236
Friedlander, E., 157 Second St., Troy, N. Y. 12180	235		
 Friedman, E. L., 20 W. 77th St., New York, N. Y. 10024 	237	Gloster, C. D., 330 Sunrise Hgwy., Rockville Ctr., N.Y. 11570	236
Frisone, P. J., 19 Pasadena Dr., Plainview, N. Y. 11803	232	Goble, E. L., 330 W. 42nd Arch. Record, New York, N.Y. 10036	237
Frizzell, W. K., 236 E. 19th St., New York, N. Y. 10003	237	Goddard, W. M., P. O. Box 97, Round Lake, N. Y. 12151	235
Frommer, M., 140 W. 57th, New York, N. Y. 10019	237	Godsall, W. A., 299 Whitford Ave., Nutley, N. J. 07110	237
Frost, A. C., 30 E. 42nd St., New York, N. Y. 10017		Goettinger, J. L., 23 Harbor Pk. Dr., Centerport, N. Y. 11721	236
Frost G L 5 Singlair Markin Dr. Bookin N. V. 44570	237	Goetz, J. W., 2419 Haste St., Berkeley, Cal. 94704	241
Frost, G. L., 5 Sinclair Martin Dr., Roslyn, N. Y. 11576	236	Gokbelen, N., 333 East 30th St., New York, N. Y. 10016	237
Frost, R. D., 1051 Halderman Hollow, Elmira, N. Y. 14903	234	Goldberg, A., 164 Montague St., Brooklyn, N. Y. 11201	232
• Frost, F. G., Jr., (F) 30 E. 42nd St., New York, N. Y. 10017	237	 Goldberg, A. I., 16-37 212th St., Bayside, N. Y. 11360 	237
Fryer, W. S., 4357 Union St., Flushing, N. Y. 11355	237	Goldberg, F. I., 65-25 160 St., Flushing, N. Y. 11365	237
Fuchs, O., 6 Coronet Ct., Schenectady, N. Y. 12309	237	Golden, L. S., 4201 Victory Pkwy., Cincinnati, Oh. 45229	236
Fudge, D. G., 167 N. Main St., Elmira, N. Y. 14901	234	Goldfarb, B., 43-10 Kissena Blvd., Flushing, N. Y. 11355	237
Fuller, A. H., P.O. Box 640 Mease Mnr., Dunedin, Fla. 33528	240	Goldfarb, I. A., 826 President Ct., Brooklyn, N. Y. 11215	237
Fuller, E. M., 22 East 40th St., New York, N. Y. 10016	237		237

Goldman, A. G., 14 Landry Rd., Somerset, N. J. 08873	237	Hall, W. L., 54 King Ave., Weehawken, N. J. 07087	237
Goldsamt, A. B., 975 Walton Ave., New York, N. Y. 10001	237	Hallenbeck, H. E., 5 Devonshire Rd., N. Syracuse, N.Y. 13212	234
Goldsmith, B., 1669 Brooklyn Ave., Brooklyn, N. Y. 11210	237	Hallenbeck, R. F., RD 4 101 Vichy Dr., Ballston Spa, N. Y.	
Goldstein, P. B., 1188 Albert Rd., N. Bellmore, N. Y. 11712	236	12020	235
Goldstein, S., 58-11 263rd St., Little Neck, N. Y. 11362	237	Halpert, R. S., 32 Hicks St., Brooklyn, N. Y. 11201	237
 Goldstone, H. H., (F) 104 E. 40th St., New York, N. Y. 10016 	237	Halpin, A. M., 332 E. 53rd St., New York, N. Y. 10022	237
Goldstone, S. A., 726 Meisser St., Franklin Sq., N. Y. 11010	236	Halstead, C, P. Jr. 42 E, 64th St., New York, N. Y. 10021	237
Goldstone, T., 186 Joralemon St., Brooklyn, N. Y. 11201	232	Halverson, H., 239 Fair St., Kingston, N. Y. 12402	235
Golub, W., Old Queechy Rd., Canaan, N. Y. 12029	235	Hambrecht, E. C., 40 Gordon Pl., Glen Rock, N. J. 07452	237
Gomez, R. V., Jr., 745 5th Ave., New York, N. Y. 10022		 Hamby, W., 717 5th Ave., New York, N. Y. 10022 	237
Goodman, G., 17 Jill Ln., Monsey, N. Y. 10952	237	Hamilton, M., 181 Lancaster Ave., Buffalo, N. Y. 14222	233
Goodman, L., 246 Coligni Ave., New Rochelle, N. Y. 10801	240	Hammond, T. R., 230 Jay St., Brooklyn, N. Y. 11201	237
Goodman, M. E., 320 Fulton Ave., Hempstead, N. Y. 11550	236	Hampson, J. R., 104 East Ave., Rochester, N. Y. 14604	240
• Goodman, P., (F) 2114 Broadway, New York, N. Y. 10023	237	Hanchard, G., 49 W. 45th St., New York, N. Y. 10036	237
Goodman, R. D., 29 8th Ave., Brooklyn, N. Y. 11217	237	Handren, R. T., 25 Magnolia Ave., Mt. Vernon, N. Y. 10553	232
Gordon, M. B., 74-10 35 Ave., New York, N. Y. 11372	237 233	Hannes, M., 100 Lincoln Rd., Miami Beach, Fla. 33130 Happek, J. N., 111 Rosewell Meadow, Syracuse, N. Y. 13214	234
Gorey, D. E., 242 Delaware Ave., Buffalo, N. Y. 14202 Gostomski, R. L., 870 Orchard Park Rd., W. Seneca, N.Y. 14224	233	Harbach, P. H., 7115 Skyway Dr. Rte. 6, Tucson, Az. 85718	233
Gottlieb, F., 125 Southlawn Ave., Dobbs Ferry, N. Y. 10522	240	Hardy, H., 257 Park Ave. S., New York, N. Y. 10010	237
Gottlieb, R., 1924 Washington Ave., Bronx, N. Y. 10457	231	Hares, F. E., 726 W. Onondaga St., Syracuse, N. Y. 13204	234
Goubert, D. W., 825 Madison Ave., New York, N. Y. 10021		Harland, B., 6 Johnstone Rd., Great Neck, N. Y. 10021	236
Graesser, A. J., 91 Green St., Huntington, N. Y. 11743	236	Harle, A., 460 W. 24th St., New York, N. Y. 10011	237
Graff, R. K., 70 Fennimore Ave., Yonkers, N. Y. 10701	237	Harlow, R. P., 300 E. 33rd St., New York, N. Y. 10016	237
Graham, B. C., 138 E. 92nd St., New York, N. Y. 10028		 Harman, H. J., 850 3rd Ave., New York, N. Y. 10022 	237
 Grange, G., 1731 E. 28th St., Brooklyn, N. Y. 11229 	232	Harmon, A. J., Box 794, Southampton, N. Y. 11968	236
Granger, M. E., 300 Dennison Bldg., Syracuse, N. Y. 13202	234	Harris, E., Jr., 232 E. 6th St., New York, N. Y. 10021	237
Grant, S. C., 120 W. 183rd St., Bronx, N. Y. 10453	237	Harris, M. M., (F) 630 5th Ave., New York, N. Y. 10022	237
Grants, K. E., 80-14 233rd St., Bellerose, N. Y. 11427	237	Harris, R. D., 18 Tracy St., Buffalo, N. Y. 14201	233
Gray, G. O., 50 Shorewood Dr., Rochester, N. Y. 14617	242	Harrison, B. J., 90 Birch Hill Rd., Locust Valley, N.Y. 11560 Harrison, W. K., (F) 45 Rockefeller Pl., New York, N. Y. 10020	237
Gray, G. V., West Sand Lake, N. Y. 12196	235	Harson, L. A., 56 Chestnut Ave., E. Setauket, N. Y. 11733	236
Gray, J. R., 10 Gibbs St., Rochester, N. Y. 14604	242 238	Hart, W., 30 Smallwood Pl., N. White Plains, N. Y. 10603	237
Gray, P. R., 7 Salonga Woods Rd., Ft. Salonga, N. Y. 11768	240	Hartheimer, A. S., 98 Columbia St., Albany, N. Y. 12210	235
Gray, R. E., 1 North Broadway, White Plains, N. Y. 10601 Green, H., 2241 Merokee Pl., Bellmore, N. Y. 11710	237	Hartwigsen, B., 435 Boston Post Rd., Rye, N. Y. 10580	240
• Green, H. F., 654 Madison Ave., New York, N. Y. 10021	237	Harvey, J. A., P. O. Box 668, Geneva, N. Y. 14456	234
 Greene, H. G., 475 5th Ave., New York, N. Y. 10017 	237	Haskell, D., (F) 1 Lexington Ave., New York, N. Y. 10010	237
Greene, H. J., 153 Main St., Huntington, N. Y. 11743	236	Haskell, H. A., Cornell Rd., Elmira, N. Y. 14905	234
Greenfield, A. D., 75 Springtime Lane, Levittown, N. Y. 11756	237	Hauck, E. H., 250 Delaware Ave., Buffalo, N. Y. 14202	233
 Greenfield, K. R., 668 Rugby Rd., Brooklyn, N. Y. 11230 	232	Hautman, J. L., 15 Interlaken Dr., East Chester, N.Y. 10709	237
Greenhaus, F., 100 W. Park Ave., Long Beach, N. Y. 11561	236	Havlik, F. W., 8 Buckingham Pl., Manhasset, N. Y. 11030	237
Greenstein, L., 64 Tudor Pl., Buffalo, N. Y. 14222	233	Hawes, A. L., 51 Madison Ave., New York, N. Y. 10010	237
Greenstein, S. R., 40 Cedar St., Cresskill, N. J. 07626	237	Hawks, G. K., 1 Linda Ave., White Plains, N. Y. 10605	240
Gregoire, P. N., Hemstreet Rd., E. Aurora, N. Y. 14052	233	Hayden, J. B., 100 E. 42nd St., New York, N. Y. 10017	237
Grennon, W. E., 23 Moorland St., Williamstown, Ma. 01267	235	Hayden, R. S., 76 Pierpont St., Brooklyn, N. Y. 11201 Hayes, G. 528 Elmwood, Ave. Buffalo, N. Y. 14222	
Grifalconi, J. W., 610 Cathedral Pkwy. No. 9 E., New York,		Hayes, G., 528 Elmwood Ave., Buffalo, N. Y. 14222	233
Grifalconi, J. W., 610 Cathedral Pkwy. No. 9 E., New York, N. Y. 10025	237	Hayes, G., 528 Elmwood Ave., Buffalo, N. Y. 14222 Heath, W. W., 179 River Rd., Grand View Hud., N. Y. 10960	233
Grifalconi, J. W., 610 Cathedral Pkwy. No. 9 E., New York, N. Y. 10025 Grillo, S., 40 Audubon Blvd., Island Park, N. Y. 11558	237 237	Hayes, G., 528 Elmwood Ave., Buffalo, N. Y. 14222	233
Grifalconi, J. W., 610 Cathedral Pkwy. No. 9 E., New York, N. Y. 10025 Grillo, S., 40 Audubon Blvd., Island Park, N. Y. 11558 Groark, J. P., 30 Malden Ave., Lynbrook, N. Y. 11563	237 237 236	Hayes, G., 528 Elmwood Ave., Buffalo, N. Y. 14222 Heath, W. W., 179 River Rd., Grand View Hud., N. Y. 10960 Heidelberger, R. J., (F) 658 Fulton Ave., Hempstead, N.Y.11550	233 237 236 240
Grifalconi, J. W., 610 Cathedral Pkwy. No. 9 E., New York, N. Y. 10025 Grillo, S., 40 Audubon Blvd., Island Park, N. Y. 11558	237 237 236 237	Hayes, G., 528 Elmwood Ave., Buffalo, N. Y. 14222 Heath, W. W., 179 River Rd., Grand View Hud., N. Y. 10960 Heidelberger, R. J., (F) 658 Fulton Ave., Hempstead, N. Y.11550 Heidtmann, W. H., 188 E. Post Rd., White Plains, N. Y. 10601 *Heimberger, C., 106 Country Village Ct., New Hyde Park, N. Y. 11040	233 237 236 240 238
Grifalconi, J. W., 610 Cathedral Pkwy, No. 9 E., New York, N. Y. 10025 Grillo, S., 40 Audubon Blvd., Island Park, N. Y. 11558 Groark, J. P., 30 Malden Ave., Lynbrook, N. Y. 11563 Grosfeld, J. J., 1268 Park Ave., New York, N. Y. 10029 Grossberg, G. M., 331 E. Lexington Ave., Oceanside, N. Y. 11572	237 237 236 237	Hayes, G., 528 Elmwood Ave., Buffalo, N. Y. 14222 Heath, W. W., 179 River Rd., Grand View Hud., N. Y. 10960 Heidelberger, R. J., (F) 658 Fulton Ave., Hempstead, N. Y. 11550 Heidtmann, W. H., 188 E. Post Rd., White Plains, N. Y. 10601 Heimberger, C., 106 Country Village Ct., New Hyde Park, N. Y. 11040 Heine, F. C., 28 Pine Knob Dr., Albany, N. Y. 12203	233 237 236 240 238 238
Grifalconi, J. W., 610 Cathedral Pkwy, No. 9 E., New York, N. Y. 10025 Grillo, S., 40 Audubon Blvd., Island Park, N. Y. 11558 Groark, J. P., 30 Malden Ave., Lynbrook, N. Y. 11563 Grosfeld, J. J., 1268 Park Ave., New York, N. Y. 10029 Grossberg, G. M., 331 E. Lexington Ave., Oceanside, N. Y. 11572 Grossi, O., (F) 234 Manhasset Ave., Manhasset, N. Y. 11030	237 237 236 237 237 237	Hayes, G., 528 Elmwood Ave., Buffalo, N. Y. 14222 Heath, W. W., 179 River Rd., Grand View Hud., N. Y. 10960 Heidelberger, R. J., (F) 658 Fulton Ave., Hempstead, N.Y.11550 Heidtmann, W. H., 188 E. Post Rd., White Plains, N. Y. 10601 *Heimberger, C., 106 Country Village Ct., New Hyde Park, N. Y. 11040 Heine, F. C., 28 Pine Knob Dr., Albany, N. Y. 12203 Heinzel, G., P. O. Box 174, Middletown, N. Y. 10940	233 237 236 240 238 235 237
Grifalconi, J. W., 610 Cathedral Pkwy. No. 9 E., New York, N. Y. 10025 Grillo, S., 40 Audubon Blvd., Island Park, N. Y. 11558 Groark, J. P., 30 Malden Ave., Lynbrook, N. Y. 11563 Grosfeld, J. J., 1268 Park Ave., New York, N. Y. 10029 Grossberg, G. M., 331 E. Lexington Ave., Oceanside, N. Y. 11572 Grossi, O., (F) 234 Manhasset Ave., Manhasset, N. Y. 11030 Grossmann, A., 450 7th Ave., New York, N. Y. 10001	237 237 236 237 237 237 237	Hayes, G., 528 Elmwood Ave., Buffalo, N. Y. 14222 Heath, W. W., 179 River Rd., Grand View Hud., N. Y. 10960 Heidelberger, R. J., (F) 658 Fulton Ave., Hempstead, N.Y.11550 Heidtmann, W. H., 188 E. Post Rd., White Plains, N. Y. 10601 *Heimberger, C., 106 Country Village Ct., New Hyde Park, N. Y. 11040 Heine, F. C., 28 Pine Knob Dr., Albany, N. Y. 12203 Heinzel, G., P. O. Box 174, Middletown, N. Y. 10940 Heitman, A. J., 133 Crowell St., Hempstead, N. Y. 11550	233 237 236 240 238 238
Grifalconi, J. W., 610 Cathedral Pkwy. No. 9 E., New York, N. Y. 10025 Grillo, S., 40 Audubon Blvd., Island Park, N. Y. 11558 Groark, J. P., 30 Malden Ave., Lynbrook, N. Y. 11563 Grosfeld, J. J., 1268 Park Ave., New York, N. Y. 10029 Grossberg, G. M., 331 E. Lexington Ave., Oceanside, N. Y. 11572 Grossi, O., (F) 234 Manhasset Ave., Manhasset, N. Y. 11030 Grossmann, A., 450 7th Ave., New York, N. Y. 10001 Grosso, F. S., 194 Croydon Rd., Rochester, N. Y.14610	237 237 236 237 237 237 237 242	Hayes, G., 528 Elmwood Ave., Buffalo, N. Y. 14222 Heath, W. W., 179 River Rd., Grand View Hud., N. Y. 10960 Heidelberger, R. J., (F) 658 Fulton Ave., Hempstead, N. Y.11550 Heidtmann, W. H., 188 E. Post Rd., White Plains, N. Y. 10601 • Heimberger, C., 106 Country Village Ct., New Hyde Park, N. Y. 11040 Heine, F. C., 28 Pine Knob Dr., Albany, N. Y. 12203 Heinzel, G., P. O. Box 174, Middletown, N. Y. 10940 Heitman, A. J., 133 Crowell St., Hempstead, N. Y. 11550 Hejduk, J. Q., Cooper Sq. Sch. Art Arch., New York, N. Y.	233 237 236 240 238 235 237 236
Grifalconi, J. W., 610 Cathedral Pkwy. No. 9 E., New York, N. Y. 10025 Grillo, S., 40 Audubon Blvd., Island Park, N. Y. 11558 Groark, J. P., 30 Malden Ave., Lynbrook, N. Y. 11563 Grosfeld, J. J., 1268 Park Ave., New York, N. Y. 10029 Grossberg, G. M., 331 E. Lexington Ave., Oceanside, N. Y. 11572 • Grossi, O., (F) 234 Manhasset Ave., Manhasset, N. Y. 11030 • Grossmann, A., 450 7th Ave., New York, N. Y. 10001 Grosso, F. S., 194 Croydon Rd., Rochester, N. Y.14610 Grotz, P., 7 St. Lukes Pl., New York, N. Y. 10014	237 237 236 237 237 237 237 242 237	Hayes, G., 528 Elmwood Ave., Buffalo, N. Y. 14222 Heath, W. W., 179 River Rd., Grand View Hud., N. Y. 10960 Heidelberger, R. J., (F) 658 Fulton Ave., Hempstead, N. Y.11550 Heidtmann, W. H., 188 E. Post Rd., White Plains, N. Y. 10601 *Heimberger, C., 106 Country Village Ct., New Hyde Park, N. Y. 11040 Heine, F. C., 28 Pine Knob Dr., Albany, N. Y. 12203 Heinzel, G., P. O. Box 174, Middletown, N. Y. 10940 Heitman, A. J., 133 Crowell St., Hempstead, N. Y. 11550 Hejduk, J. Q., Cooper Sq. Sch. Art Arch., New York, N. Y. 10003	233 237 236 240 238 235 237 236
Grifalconi, J. W., 610 Cathedral Pkwy. No. 9 E., New York, N. Y. 10025 Grillo, S., 40 Audubon Blvd., Island Park, N. Y. 11558 Groark, J. P., 30 Malden Ave., Lynbrook, N. Y. 11563 Grosfeld, J. J., 1268 Park Ave., New York, N. Y. 10029 Grossberg, G. M., 331 E. Lexington Ave., Oceanside, N. Y. 11572 • Grossi, O., (F) 234 Manhasset Ave., Manhasset, N. Y. 11030 • Grossmann, A., 450 7th Ave., New York, N. Y. 10001 Grosso, F. S., 194 Croydon Rd., Rochester, N. Y. 14610 Grotz, P., 7 St. Lukes Pl., New York, N. Y. 10014 Grove, M. J., P. O. Box G, Homestead, Fla., 33030	237 237 236 237 237 237 237 242 237 242 237 233	Hayes, G., 528 Elmwood Ave., Buffalo, N. Y. 14222 Heath, W. W., 179 River Rd., Grand View Hud., N. Y. 10960 Heidelberger, R. J., (F) 658 Fulton Ave., Hempstead, N.Y.11550 Heidtmann, W. H., 188 E. Post Rd., White Plains, N. Y. 10601 *Heimberger, C., 106 Country Village Ct., New Hyde Park, N. Y. 11040 Heine, F. C., 28 Pine Knob Dr., Albany, N. Y. 12203 Heinzel, G., P. O. Box 174, Middletown, N. Y. 10940 Heitman, A. J., 133 Crowell St., Hempstead, N. Y. 11550 Hejduk, J. Q., Cooper Sq. Sch. Art Arch., New York, N. Y. 10003 *Held, E. J., 1018 Johnston Ave., Wantagh, N. Y. 11794	233 237 236 240 238 237 237 237
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Hodgden, L. F., 110 Halcyon Hill, Ithaca, N. Y. 14850	235 234
Hoffberg, W. A., 49 W. 44th St., New York, N. Y. 10036	237
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Hornbeck, J. S., Granston Lane, Darien, Ct. 06820	237
Hornbostel, C., 112 E. 19th St., New York, N. Y. 10003	237
Horner, E. A., 315 E. 69th St., New York, N. Y. 10021	237
Horowitz, H. L., 43 Fifth Ave., New York, N. Y. 10003	237
Horowitz, L. A., 139 E. 94th St., New York, N. Y. 10028 Horowitz, R., Laurel Rd., Pound Ridge, N. Y. 10526	237
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· Hotopp, C. S., 15 Beech St., Rutherford, N. J. 07070	232
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Hudson, C. F., P. O. Box 4425 Univ. Sta., Tucson, Az. 85717	233
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· Hyman, M. J., 233 Broadway, New York, N. Y. 10007	237
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Mads	en, R. E., 11 Idlewild Park, Watervliet, N. Y. 12189	235	McQuade, W. (F) 2 Lafayette St. NYCPC, New York, N.Y. 10007	237
	ser, O. P., 25 Dorset Rd., Spring Valley, N. Y. 10977 nau, E. F., 345A Angell St., Providence, R. I. 02906	237 242	McReynolds, C. B., 110 E. 59th St., New York, N. Y. 10022 McRonald, J. A., 46 De Mott St., Tenafly, N. J. 07670	237
	iora, N., 2 Park Ave., New York, N. Y. 10016	237	McVay, R. E., Jr., 636 Harriswood Dr., Webster, N. Y. 14580	242
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	Mandaux B W 250 Dalaures Ava Buffala N V 14202	222	Marrow E I 16 Creavell Ct Albany N V 19906	225
	Meadows, R. W., 250 Delaware Ave., Buffalo, N. Y. 14202	233	Morrow, E. J., 16 Croswell St., Albany, N. Y. 12206	235
	Meer, Y., 800 Dorchester Blvd. W., Montreal 101 Que., Canada	237	Moscarella, V., 209-06 Whitehall Ter., Queens Village, N. Y.	007
	Meggett, A., 5 Broad St., Hamilton, N. Y. 13346	234	11427	237
	Meier, F. G., 40-11 168th St., Flushing, N. Y. 11358	238	Moscowitz, B., 205 E. 42nd St., New York, N. Y. 10017	237
	Meier, F. J., 37-20 Broadway, Long Island City, N. Y. 11103	238	Mowry, J. R., 15 Alice St., Binghamton, N. Y. 13904	234
	Meier, R. A., 136 E. 57th St., New York, N. Y. 10022	237	Moyer, P. F., 529 5th Ave., New York, N. Y. 10017	237
	Melk, R. L., West Mountain Rd., Ridgefield, Ct. 06877	238	 Muddell, J. E., 71 East 77th St., New York, N. Y. 10021 	237
	Mellen, V. B., 911 Main St. East, Rochester, N. Y. 14605	242	Mueller, R. F., 5900 Arlington Ave., Riverdale, N. Y. 10471	237
	Melniker, A., 410 St. Marks Pl., Staten Island, N. Y. 10301	239	Muller, A. L., 286 5th Ave., New York, N. Y. 10001	237
		236		
	Meltzer, G. J., 38-11 Union St., Flushing, N. Y. 11354		Muller, P. P., 101 Park Ave., New York, N. Y. 10017	237
	Mendel, B., Jr., 9 Pineview Ave., Delmar, N. Y. 12054	235	Muller, T. C., 101 Park Ave., New York, N. Y. 10017	237
	Mennen, I. A., 84 Holland Ave., Albany, N. Y. 12208	237	Muller, V. S., 37-31 76th St., Jackson Hts., N. Y. 11372	237
	Merkin, H., 2314 154th St., Whitestone, N. Y. 11357	237	Mullett, J. L., 72 Fairmont Rd., Ridgewood, N. J. 08074	237
	Merlin, B. A., 61-20 Grand Cent, Pkwy., Forest Hills, N. Y.		Munzer, F. W., 100 E. 42nd St., New York, N. Y. 10017	237
	11375	232	Murawski, L. H., 95 Ft. Hll. Cir. St. George, Staten Island, N. Y.	
	Mero, J. A., 10 Brunswick Rd., Troy, N. Y. 12180	235	10304	239
	Merrill, J. C., Eton Hall Garth Rd., Scarsdale, N. Y. 10583	237	Murphy, A. W., 1828 L St. NW. No. 600, Washington, D. C.	
	Mertz, J. G., 170 West End Ave. No. 9D, New York, N.Y. 10023	237	20036	240
	Merz, J. G., 48 Willow Pl., Brooklyn, N. Y. 11201	237	Murphy, J. A., 160 Butler St., Westbury, N. Y. 11590	237
		235		233
	Mesick, J. I., Schodack Land, N. Y. 12156	234	Murphy, M. J., Sr., 445 Franklin St., Buffalo, N. Y. 14202	
	Metzger, R. E., 1st Natl. Bank Bldg., Ithaca, N. Y. 14850		Murphy, M. J. Jr., 445 Franklin St., Buffalo, N. Y. 14202	233
	Meurer, E., 558 Madison Ave., New York, N. Y. 10022	237	Murray, J. L., East Main St., Town LeRoy, N. Y. 14482	234
	Meyer, E. J., 24 Saratoga St., Commack, N. Y. 11725	236	Murtha, J. F., 3 Kalmia Dr., Scotia, N. Y. 12302	235
	Meyer, H., 364 W. 18th St., New York, N. Y. 10011	237	Musho, T. J., 600 Madison Ave. PE 1, New York, N. Y. 10022	237
	Meyer, M. M., 109 Clearview Dr., Pittsford, N. Y. 14534	234	Mussman, L. A., 6 Winmar Crescent, New Hartford, N. Y. 13413	234
	Meyer, R. M., 10 S. Middle Neck Rd., Great Neck, N.Y. 11020	236	Myller, R., 200 East 37th St., New York, N. Y. 10016	237
	Mezan, R. W., 56 Cherry Lane, Huntington, N. Y. 11743	236	Myrus, C. S., 5323 S. Salina St., Syracuse, N. Y. 13205	234
	Michaelis, M. U., 67 Park Ave., New York, N. Y. 10016	237		
	Middleton, R. G., 444 Central Pk. W. No. 9H, New York, N. Y.			
	10025	237		
	Miele, J. G., II, 851 President St., Brooklyn, N. Y. 11215	238	N	
	Mignone, R., 1 Farmingdale Rd., Babylon, N. Y. 11704	236	Nadler, R., 17 E. 96th St., Apt. 16B, New York, N. Y. 10028	237
	Mihnos, J., 525 E. 82nd St., New York, N. Y. 10028	237	Naetzker, J. W., 202 Front St., Jamestown, N. Y. 14701	233
	Milam, D. J., 47 East 64th St., New York, N. Y. 10021	237	Nagler, O., 117 E. 64th St., New York, N. Y. 10021	237
	Mileto, W., Viale LLegi 41, Rome, Italy	237	Nanos, P. C., 171 Madison Ave., New York, N. Y. 10016	237
	Miller, G. G., 130 West 42nd St., New York, N. Y. 10036	237	Napier, R. J., 16 Spicewood Rd., Norwalk, Ct. 06854	237
	Miller, L. A., 84-14 118 St., Kew Gardens, N. Y. 11415	238		
	Miller, R., 342 Redmont Rd., W. Hempstead, N. Y. 11552	237	Nappi, A. T., 140 Remsen St., Brooklyn, N. Y. 11201	239
	Miller, R. A., 1855 Broadway, New York, N. Y. 10023	237	Nathan, G., 1039 Bay 30th St., Far Rockaway, N. Y. 11691	238
	Miller, R. C., 114 Dale Dr., Tonawanda, N. Y. 14150	233	Nathanson, A., 296 W. Hudson Ave., Englewood, N. J. 07632	237
	Miller, R. M., 1208 James St., Syracuse, N. Y. 13203	234	 Neivert, M. J., 9340 Queens Blvd., Forest Hills, N. Y. 11375 	231
	Miller, R. S., 740 E. Ave., Rochester, N. Y. 14601	242	Nelson G., (F) 25 East 22nd St., New York, N. Y. 10010	237
	Miller, P. C., Jr., 7 Midland Gardens, Bronxville, N.Y. 10708	240	Nelson, J. T., 10 Hawthorne Ct., Centerport, N. Y. 11721	236
		237	Nelson, R. E., 529 5th Ave., New York, N. Y. 10017	237
	Milliken, A. E., 14 Pearl, Kingston, N. Y. 12420		Nemeny G., (F) 157 W. 57th St., New York, N. Y. 10019	237
	Millis, H. R., 109 Clover Rd., Syracuse, N. Y. 13219	234	Nepf, H., 12 Sussex Lane, Stony Brook, N. Y. 11790	236
	Mills, M. H., 2314 Bouck Ave., Bronx, N. Y. 10469	237	Neski, J. J., 315 E. 68th St., New York, N. Y. 10021	237
	Milnes, K. W., 2081 Richmond Ter., Staten Island, N. Y. 10302	239	Neufeld, J., 186 Sullivan St., New York, N. Y. 10012	237
	Milstein, M., (F) 18 Tracy St., Buffalo, N. Y. 14201	233	Neumann, H., 165 E. 66th St., New York, N. Y. 10021	237
	Mink, C. F., 429 Warwick St., Gulf Breeze, Fla. 32561	237		236
	Minner, A. R., 10 E. 5100 Dupont Blvd., Ft. Lauderdale, Fla.		Neumann, H. W., 14 Overbrook Dr., Centerport, N. Y. 11721	
	33308	237	Newman, D. H., 180 So. Broadway, White Plains, N. Y. 10601	240
	Mirowitz, H., 76 Court St., Brooklyn, N. Y. 11201	232	Newman, J. B., Rt. No. 2 RFD, Old Lyme, Ct. 06371	237
	Misthopoulos, E., 315 W. 87th St., New York, N. Y. 10024	237	Newsam, R. W., 42 Thea Lane, Huntington, N. Y. 11743	237
	Misthopoulos, E., 315 W. 87th St., New York, N. Y. 10024 Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021	237	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428	238
	Misthopoulos, E., 315 W. 87th St., New York, N. Y. 10024 Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W. 225 East 79th, New York, N. Y. 10021	237	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801	238 237
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021	237	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428	238 237 235
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021 Modin, W. J., 1472 Broadway, New York, N. Y. 10036	237 237 237	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801 Niles, L. H., 365 Guy Park Ave., Amsterdam, N. Y. 12010 Ninomiya, E., 3444 Carrollton Ave., Wantagh, N. Y. 11793	238 237 235 237
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021 Modin, W. J., 1472 Broadway, New York, N. Y. 10036 Moed, L., 400 Park Ave., New York, N. Y. 10022	237 237 237 237	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801 Niles, L. H., 365 Guy Park Ave., Amsterdam, N. Y. 12010 Ninomiya, E., 3444 Carrollton Ave., Wantagh, N. Y. 11793 Nock, S., 34 Kimberly Pl., New Caanan, Ct. 06840	238 237 235
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021 Modin, W. J., 1472 Broadway, New York, N. Y. 10036 Moed, L., 400 Park Ave., New York, N. Y. 10022 Mogensen, I., 66 Richards Rd., Pt. Washington, N. Y. 11050	237 237 237 237 236	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801 Niles, L. H., 365 Guy Park Ave., Amsterdam, N. Y. 12010 Ninomiya, E., 3444 Carrollton Ave., Wantagh, N. Y. 11793	238 237 235 237
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021 Modin, W. J., 1472 Broadway, New York, N. Y. 10036 Moed, L., 400 Park Ave., New York, N. Y. 10022 Mogensen, I., 66 Richards Rd., Pt. Washington, N. Y. 11050 Moger, R. R., 132 Madison Ave., New York, N. Y. 10016	237 237 237 237 236 237	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801 Niles, L. H., 365 Guy Park Ave., Amsterdam, N. Y. 12010 Ninomiya, E., 3444 Carrollton Ave., Wantagh, N. Y. 11793 Nock, S., 34 Kimberly Pl., New Caanan, Ct. 06840	238 237 235 237 237
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021 *Modin, W. J., 1472 Broadway, New York, N. Y. 10036 Moed, L., 400 Park Ave., New York, N. Y. 10022 Mogensen, I., 66 Richards Rd., Pt. Washington, N. Y. 11050 Moger, R. R., 132 Madison Ave., New York, N. Y. 10016 Moger, H. H., Jr., 250 Main St., White Plains, N. Y. 10601	237 237 237 237 236 237 240	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801 Niles, L. H., 365 Guy Park Ave., Amsterdam, N. Y. 12010 Ninomiya, E., 3444 Carrollton Ave., Wantagh, N. Y. 11793 Nock, S., 34 Kimberly Pl., New Caanan, Ct. 06840 Nolan, H., 54 Grove Ave., Larchmont, N. Y. 10538 Nordquist, N. T., 10 Third St., Norwood, N. J. 07648	238 237 235 237 237 240 237
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021 *Modin, W. J., 1472 Broadway, New York, N. Y. 10036 Moed, L., 400 Park Ave., New York, N. Y. 10022 Mogensen, I., 66 Richards Rd., Pt. Washington, N. Y. 11050 Moger, R. R., 132 Madison Ave., New York, N. Y. 10016 Moger, H. H., Jr., 250 Main St., White Plains, N. Y. 10601 Montgomery, H. C., 401 Sherman St., Watertown, N. Y. 13601	237 237 237 237 236 237 240 234	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801 Niles, L. H., 365 Guy Park Ave., Amsterdam, N. Y. 12010 Ninomiya, E., 3444 Carrollton Ave., Wantagh, N. Y. 11793 Nock, S., 34 Kimberly Pl., New Caanan, Ct. 06840 Nolan, H., 54 Grove Ave., Larchmont, N. Y. 10538 Nordquist, N. T., 10 Third St., Norwood, N. J. 07648 North, W. B., 12 Knob Hill Dr., Summit, N. J. 07901	238 237 235 237 237 240 237 237
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021 Modin, W. J., 1472 Broadway, New York, N. Y. 10036 Moed, L., 400 Park Ave., New York, N. Y. 10022 Mogensen, I., 66 Richards Rd., Pt. Washington, N. Y. 11050 Moger, R. R., 132 Madison Ave., New York, N. Y. 10016 Moger, H. H., Jr., 250 Main St., White Plains, N. Y. 10601 Montgomery, H. C., 401 Sherman St., Watertown, N. Y. 13601 Monticciolo, J. D., 9 Kristi Ln., Woodbury, N. Y. 11797	237 237 237 237 236 237 240 234 236	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801 Niles, L. H., 365 Guy Park Ave., Amsterdam, N. Y. 12010 Ninomiya, E., 3444 Carrollton Ave., Wantagh, N. Y. 11793 Nock, S., 34 Kimberly Pl., New Caanan, Ct. 06840 Nolan, H., 54 Grove Ave., Larchmont, N. Y. 10538 Nordquist, N. T., 10 Third St., Norwood, N. J. 07648 North, W. B., 12 Knob Hill Dr., Summit, N. J. 07901 Northrup, C. V., 740 East Ave., Rochester, N. Y. 14607	238 237 235 237 237 240 237
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021 Modin, W. J., 1472 Broadway, New York, N. Y. 10036 Moed, L., 400 Park Ave., New York, N. Y. 10022 Mogensen, I., 66 Richards Rd., Pt. Washington, N. Y. 11050 Moger, R. R., 132 Madison Ave., New York, N. Y. 10016 Moger, H. H., Jr., 250 Main St., White Plains, N. Y. 10601 Montgomery, H. C., 401 Sherman St., Watertown, N. Y. 13601 Monticciolo, J. D., 9 Kristi Ln., Woodbury, N. Y. 11797 Montillon, E. D., 73½ Grand Blvd., Binghamton, N. Y. 13905	237 237 237 237 236 237 240 234	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801 Niles, L. H., 365 Guy Park Ave., Amsterdam, N. Y. 12010 Ninomiya, E., 3444 Carrollton Ave., Wantagh, N. Y. 11793 Nock, S., 34 Kimberly Pl., New Caanan, Ct. 06840 Nolan, H., 54 Grove Ave., Larchmont, N. Y. 10538 Nordquist, N. T., 10 Third St., Norwood, N. J. 07648 North, W. B., 12 Knob Hill Dr., Summit, N. J. 07901 Northrup, C. V., 740 East Ave., Rochester, N. Y. 14607 Norton, J. A., Country Colony Dr. RD 1, Glens Falls, N. Y.	238 237 235 237 237 240 237 237 242
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021 Modin, W. J., 1472 Broadway, New York, N. Y. 10036 Moed, L., 400 Park Ave., New York, N. Y. 10022 Mogensen, I., 66 Richards Rd., Pt. Washington, N. Y. 11050 Moger, R. R., 132 Madison Ave., New York, N. Y. 10016 Moger, H. H., Jr., 250 Main St., White Plains, N. Y. 10601 Montgomery, H. C., 401 Sherman St., Watertown, N. Y. 13601 Monticciolo, J. D., 9 Kristi Ln., Woodbury, N. Y. 11797 Montillon, E. D., 73% Grand Blvd., Binghamton, N. Y. 13905 Montoya, F. F., 70 E. Beverly Pkwy., Valley Stream, N. Y.	237 237 237 237 236 237 240 234 236 234	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801 Niles, L. H., 365 Guy Park Ave., Amsterdam, N. Y. 12010 Ninomiya, E., 3444 Carrollton Ave., Wantagh, N. Y. 11793 Nock, S., 34 Kimberly Pl., New Caanan, Ct. 06840 Nolan, H., 54 Grove Ave., Larchmont, N. Y. 10538 Nordquist, N. T., 10 Third St., Norwood, N. J. 07648 North, W. B., 12 Knob Hill Dr., Summit, N. J. 07901 Northrup, C. V., 740 East Ave., Rochester, N. Y. 14607 Norton, J. A., Country Colony Dr. RD 1, Glens Falls, N. Y. 12801	238 237 235 237 237 240 237 237 242
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021 Modin, W. J., 1472 Broadway, New York, N. Y. 10036 Moed, L., 400 Park Ave., New York, N. Y. 10022 Mogensen, I., 66 Richards Rd., Pt. Washington, N. Y. 11050 Moger, R. R., 132 Madison Ave., New York, N. Y. 10016 Moger, H. H., Jr., 250 Main St., White Plains, N. Y. 10601 Montgomery, H. C., 401 Sherman St., Watertown, N. Y. 13601 Monticciolo, J. D., 9 Kristi Ln., Woodbury, N. Y. 11797 Montillon, E. D., 73½ Grand Blvd., Binghamton, N. Y. 13905 Montoya, F. F., 70 E. Beverly Pkwy., Valley Stream, N. Y.	237 237 237 237 236 237 240 234 236 234 237	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801 Niles, L. H., 365 Guy Park Ave., Amsterdam, N. Y. 12010 Ninomiya, E., 3444 Carrollton Ave., Wantagh, N. Y. 11793 Nock, S., 34 Kimberly Pl., New Caanan, Ct. 06840 Nolan, H., 54 Grove Ave., Larchmont, N. Y. 10538 Nordquist, N. T., 10 Third St., Norwood, N. J. 07648 North, W. B., 12 Knob Hill Dr., Summit, N. J. 07901 Northrup, C. V., 740 East Ave., Rochester, N. Y. 14607 Norton, J. A., Country Colony Dr. RD 1, Glens Falls, N. Y. 12801 Norton, K. B., 11 E. 44th St., New York, N. Y. 10017	238 237 235 237 240 237 242 235 235 237
	Mitchell, F. W., Jr., 500 E. 77th St., New York, N. Y. 10021 Mittleman, S. W., 225 East 79th, New York, N. Y. 10021 Modin, W. J., 1472 Broadway, New York, N. Y. 10036 Moed, L., 400 Park Ave., New York, N. Y. 10022 Mogensen, I., 66 Richards Rd., Pt. Washington, N. Y. 11050 Moger, R. R., 132 Madison Ave., New York, N. Y. 10016 Moger, H. H., Jr., 250 Main St., White Plains, N. Y. 10601 Montgomery, H. C., 401 Sherman St., Watertown, N. Y. 13601 Monticciolo, J. D., 9 Kristi Ln., Woodbury, N. Y. 11797 Montillon, E. D., 73% Grand Blvd., Binghamton, N. Y. 13905 Montoya, F. F., 70 E. Beverly Pkwy., Valley Stream, N. Y.	237 237 237 237 236 237 240 234 236 234 237 237	Niego, S., 215-16 Jamaica Ave., Queens Village, N. Y. 11428 Niemann, H. O., 55 Lantern Rd., Hicksville, N. Y. 11801 Niles, L. H., 365 Guy Park Ave., Amsterdam, N. Y. 12010 Ninomiya, E., 3444 Carrollton Ave., Wantagh, N. Y. 11793 Nock, S., 34 Kimberly Pl., New Caanan, Ct. 06840 Nolan, H., 54 Grove Ave., Larchmont, N. Y. 10538 Nordquist, N. T., 10 Third St., Norwood, N. J. 07648 North, W. B., 12 Knob Hill Dr., Summit, N. J. 07901 Northrup, C. V., 740 East Ave., Rochester, N. Y. 14607 Norton, J. A., Country Colony Dr. RD 1, Glens Falls, N. Y. 12801 Norton, K. B., 11 E. 44th St., New York, N. Y. 10017 Norton, T. A., 66 Broad St., Stamford, Ct. 06901	238 237 235 237 240 237 242 235 237 237 237
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Ohlhausen, R. H., 17 Polhemus Pl., Brooklyn, N. Y. 11215	237	Pils, R. B., 1062 Henhawk Rd., Baldwin, N. Y. 11510	237
Oliver, G. W., Jr., 75 St. James Pl., Brooklyn, N. Y. 11238	237	Pinka, E. J., 30 Mohican Park Ave., Dobbs Ferry, N. Y. 10522	240
Olsen, F., 7040 Colonial Rd., Brooklyn, N. Y. 11209	237	Pioch, A. C., 911 Main St. E., Rochester, N. Y. 14605	242
Olson, H. J., 9 Central Dr., Plandome, N. Y. 11030	237	Pippin, P. W., 21 Shore Acre Dr., Old Greenwich, Ct. 06870	237
Oppenheimer, H. B., 55 W. 42nd St., New York, N. Y. 10036	237	Pienni E A 22 W EAth Ct New York N V 10010	
Ormsby, C. C., III, 2 Park Ave., New York, N. Y. 10016	234	Pisani, F. A., 33 W. 54th St., New York, N. Y. 10019	237
Orthmann, A. H., Shenorock, N. Y. 10587		Piscioneri, R. J., 103 Park Ave., New York, N. Y. 10017	237
Osadca, A., 67-74 Selfridge St., Forest Hills, N. Y. 11375	240	Pisciotta, L., 3011 Barnes Ave., New York, N. Y. 10001	231
Ochorno I P. Is A Dule DI Harris A. N. 1. 113/5	237	Piven, P. A., 350 1st Ave., New York, N, Y. 10010	237
Osborne, J. R., Jr., 4 Duke Pl., Huntington, N. Y. 11743	236	Platt, C. A., 240 Madison Ave., New York, N. Y. 10016	237
		Platt, G., (F) 101 Park Ave., New York, N. Y. 10017	237
		Platt, W., (F) 101 Park Ave., New York, N. Y. 10017	237
		Pleus, F. C., 5755 Faraday Ave., Riverdale, N. Y. 10471	231
		Plyer, W. A., 441 Lexington Ave., New York, N. Y. 10017	
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Pachner, E. A., 1230 Atkinson Rd., Lake Bluff, II. 60044	237	Podd, S. C., 361 Delaware Ave., Buffalo, N. Y. 14202	233
Pacholuk, L., 119-15 97th Ave., Richmond Hl., N. Y. 11419	237	Poehler, G. F., 530 E. 23rd St., New York, N. Y. 10010	237
Packard, R. T., 777 Summer St., Stamford, Ct. 06906	237	Pokorny, J., Jr., Highpoint Rd., Scarsdale, N. Y. 10583	237
Padula, N. J., 238 Cedar Rd., E. Northport, N. Y. 11731	236	Pokorny, J. H., (F) 306 E. 51st St., New York, N. Y. 10022	237
Palm, S. M., 180 Hilton Ave., Hempstead, N. Y. 11550		Polshek, J. S., 295 Madison Ave., New York, N. Y. 10017	237
Palmer, N. J., 425 Central Ave., Dunkirk, N. Y. 14048	236	Pomerance, R., 630 Third Ave., New York, N. Y. 10017	237
Polmicri P. 100 20 20745 Pt. O	233	Pomeroy, L. H., 8 East 62nd St., New York, N. Y. 10021	237
Palmieri, P., 109-20 207th St., Queens Village, N. Y. 11429	237	Poor, A. E., (F) 277 Park Ave., New York, N. Y. 10017	237
Pancaldo, C., 1855 Broadway, New York, N. Y. 10023	237	Poort M. 200 N. Mountain Aug. Mantalain N. J. 07040	
Panero, J., 23 E. 26th St., New York, N. Y. 10010	237	Poost, M., 208 N. Mountain Ave., Montclair, N. J. 07042	237
Panu, Z., 442 10th Ave., New York, N. Y. 10001	237	Porter, F. L., 61 Pilgrim Rd., Scarsdale, N. Y. 10585	240
Paolini, R. P., 3 Riverview Cir., Poughkeepsie, N. Y. 12601	235	Porter, G. E., Jr., 2340 North Ave., Bridge Port, Ct. 06604	236
Papadatos, S. P., 471 Audubon Ave., New York, N. Y. 10040	237	Posey, R. K., 400 Park Ave., New York, N. Y. 10022	237
Papp, L., 1197 Valley Rd., New Canaan, Ct. 06840		Post, E. E., 101 Park Ave., New York, N. Y. 10017	237
Paris A Latham Cros Shop Cts Latham N. V. 10110	240	Pott, R. M., 100 E. 42nd St., New York, N. Y. 10017	237
Paris, A., Latham Crns. Shop Ctr., Latham, N. Y. 12110	235	Potter, G. W., Jr., 106 W. 78th St., New York, N. Y. 10024	237
Paris, I., 33 Barrows St., Albany, N. Y. 12209	235	Powers G F 12 F 14th New York N V 10017	
Park, H. G., 102 Maiden Lane, New York, N. Y. 10038	237	Prainte B 56 Butterproped Dr. Div Hills N. V. 11746	237
Parker, C. P., 240 Madison, Ave., New York, N. Y. 10016	237	• Prainito, B., 56 Buttonwood Dr., Dix Hills, N. Y. 11746	237
Parker, T. L., 135 Eastern Blvd., Watertown, N. Y. 13601	234	Prentice, T. M., Jr., 210 Riverside Dr., New York, N. Y. 10025	237
Parks, R. H., 65 College Ave., Rochester, N. Y. 14607	242	Prescott, W. H., 42 Clinton St., Plattsburgh, N. Y. 12901	235
Parrette, A. C., 100 East 42nd St., New York, N. Y. 10017	237	Press, R., 103 Park Ave., New York, N. Y. 10017	237
Pasanella, G., 300 Riverside Dr., New York, N. Y. 10025		Preziose, R. J., 230 Park Ave., New York, N. Y. 10017	237
	237	Prince, H. M., (F) 101 Park Ave., New York, N. Y. 10017	237
Pascucci, M., 4 Circle Dr., Glen Cove, L.I., N. Y. 11542	236	Prober, A., 395 Pearl St., Brooklyn, N. Y. 11201	232
Pash, G. H., Jr., 130 Front St., Binghamton, N. Y. 13905	234	Prokosch, W., 345 Park Ave., New York, N. Y. 10022	
Passarelli, R. E., Box 427, Altamont, N. Y. 12009	235	Provider C IV 130 E C3-1 C N V 1 N V 10004	237
Patrizio, A. J., 75-44 184th St., Flushing, N. Y. 11366	236	Prowler, S. W., 139 E. 63rd St., New York, N. Y. 10021	237
Patterson, J. L., Jr., 65 Placid Pl., Rochester, N. Y. 14617	242	Pruitt, V. F., 71 Park Ave., New York, N. Y. 10016	237
Patterson, R. L., 10725 Park Ave., Clarence, N. Y. 14031	233	 Pruyn, J. A., 24 W. 40th St., New York, N. Y. 10018 	237
Patterson, W. F., 315 Rushmore Ave., Carle Place, N. Y. 11514	236	Przystup, M. L., 200 Madison Ave., New York, N. Y. 10016	237
Patton, W. E., 217 E. 66th St. Apt. 5D, New York, N. Y. 10021		 Puchall, C. I., 170 Peach Dr., Roslyn, L. I., N. Y. 11576 	232
Paufus P E 461 Carri Was NE Co Para L Constant	237	Pucillo, A. M., 11 Mill Rd., New Rochelle, N. Y. 10804	240
Paufve, R. E., 461 Capri Way NE., St. Petersburg, Fla. 33704	240	Pucillo, E. M., 79 Locust Ave., Scarsdale, N. Y. 10583	237
Paul, D. J., 89-30 161st St., Jamaica, N. Y. 11432	237		240
Paul, S., 89-30 161st St., Jamaica, N. Y. 11432	237		
Paver, D., 40 Grove St., Middletown, N. Y. 10940	237	Pyle, D. K., 1 N. Broadway, White Plains, N. Y. 10601	237
Pavia, R. F., 238 Locust Ave., New York, N. Y. 10306	237		
Pearlman, G. G., 5813 Main St., Buffalo, N. Y. 14221	233		
Pease, R. G., 15 Thistlewood Ln., Fayetteville, N. Y. 13066	234		
Peck I W A Brookside Ave Polhem N V 10000			
Peck, J. W., 4 Brookside Ave., Pelham, N. Y. 10803	240		
Peckham, A. H., Jr., 1855 Broadway, New York, N. Y. 10023	237	Quackenbush, J. J., 35 Colvin Ave., Albany, N. Y. 12206	235
Pedersen, G. R., 2608 Loftus Ave., Oceanside, N. Y. 11572	236	Quaranta, S. A., 317 Avenue C, New York, N. Y. 10009	237
Peed, S. R., 600 Madison Ave., New York, N. Y. 10022	237	Quentin, R. C., 244 Bronxville Rd., Bronxville, N. Y. 10708	240
Pei, I. M., (F) 600 Madison Ave., New York, N. Y. 10022	237	Quinlivan, J. D., Maple Dr., Camillus, N. Y. 13031	234
Pellegrino, V., 219 S. Buckhout St., Irvington, N. Y. 10533	240		100
Penn, R. C., 1017 Tollgate Lane, Schenectady, N. Y. 12303	235		
Pereira, H., 8732 Shoreham Dr., Los Angeles, Cal. 90069	237		
Perfido, L. P., 135 E. 50th St., New York, N. Y. 10022	237		
Perkins, A. R., 4185 Oakledge Dr., Liverpool, N. Y. 13088	234		
Perkins, D. R., 6 Jackson Ave., Glens Falls, N. Y. 12804		Park T O 4 D	
Parlatain I W 120 44 Owner DE L K C 1 NV 4444	235	Raad, T. O., 4 Dartmouth St., Forest Hills, N. Y. 11375	237
Perlstein, J. W., 120-44 Queens Blvd., Kew Gardens, N.Y. 11415		Rabineau, E. B., 78 Stoneleigh Rd., Scarsdale, N. Y. 10583	240
Pertz, S. K., 125 Berkeley Pl., Brooklyn, N. Y.11217	237	Rader, E., 45-34 Utopia Pkwy., Flushing, N. Y. 11358	237
Perry, D. D., 1213 Main St., Port Jefferson, N. Y. 11777	236	Rader, H. D., Viale Liegi, 41 Rome 00198, Italy	237
Perry, G. D., 170 W. 97th St. c/o M/G Asc. New York, N. Y.		Rado, L. L., (F) 299 Park Ave., New York, N. Y. 10017	237
10025	237		237
Persich, D. J., 51-20 Van Kleeck St., Elmhurst, N. Y. 11373	237		237
Peter, B., 127 Serpentine Lane, Central Islip, N. Y. 11722	237		234
Peters, D. E., 81 Rustic Pl., Staten Island, N. Y. 10308	239		237
Petraglia, R. F., 157 Regent Pl., W. Hempstead, N. Y. 11552	237	Polob G E 111 Eighth Ave No. V. I AL V. 10022	
Potrides M.D. 350 Northern Blud. Great Neek, N. V. 11031		Ralph, G. E., 111 Eighth Ave., New York, N. Y. 10011	237
Petrides, M. D., 350 Northern Blvd., Great Neck, N. Y. 11021	236	Ramming, W. J., 314 E. 201st, New York, N. Y. 10458	232
Petrie, F. D., 526 W. Church St., Elmira, N. Y. 14905	234	Rampulla, P. V., 263 Bryant Ave., Staten Island, N.Y. 10306	239
Petrilli, C. J., 101 Park Ave., New York, N. Y. 10017	237	Randall, H. M., P. O. Box 438, Port Jefferson, N. Y. 11777	236
Petroff, S. P., 441 Lexington Ave., New York, N. Y. 10017	237	Randazzo, F., 803 New Lots Ave., Brooklyn, N. Y. 11208	232
Petrone, A. M., 172 N. Syracuse Ave., N. Massapequa, N. Y.		 Rapp, S. Z., 104-40 Queens Blvd., Forest Hills, N. Y. 11375 	237
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Petter, H. A., II, 333 E. 53rd St., New York, N. Y. 10022	237		237
Pfeiffer, A., Jr., 108 W. 15th St., New York, N. Y. 10011	237		
Pfeiffer, N. H., 257 Park Ave., New York, N. Y. 10010	237		237
Pfobl 1 H 5.26 46th Ave. Long Island City, N. V. 14404			237
Pfohl, L. H., 5-26 46th Ave., Long Island City, N. Y.11101	238		234
Pfohl, R. E., 185 Niagara St., Buffalo, N. Y. 14201	233	Reed, E. B., 411 Girdle Rd., E. Aurora, N. Y. 14052	233
Philibert, T. H., Jr., 66 Phipps Lane, Plainview, N. Y. 11803			000
Philippi, R. C., 545 Congress St., Troy, N. Y. 12180	232	Regan, J. J., 71 Harvard Dr., Hartsdale, N. Y. 10530	237
	232 235	Rehkopf, F. A., 375 Park Ave., New York, N. Y. 10022	237
Phillipps, H. G., 21 W. 75th St., New York, N. Y. 10023	232	Rehkopf, F. A., 375 Park Ave., New York, N. Y. 10022	237
Phillipps, H. G., 21 W. 75th St., New York, N. Y. 10023 Phillips, H. D., 180 West End Ave., New York, N. Y. 10023	232 235	Rehkopf, F. A., 375 Park Ave., New York, N. Y. 10022 Rehl, G. J., 183 W. Hartsdale Ave., Hartsdale, N. Y. 10530	237 240
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	Roth, J., 30 So. Broadway, Yonkers, N. Y. 10701 Roth, R., Sr. (F) 850 Third Ave., New York, N. Y. 10022 Roth, R., Jr., 850 3rd Ave., New York, N. Y. 10022 Rothenberg, A. J., 303 Bayberry Lane, Westport, Ct. 06880 Rothery, C. W., 20 Church St., Patchoque, L. I., N. Y. 11772 Rothzeid, B., 104 E. 40th St., New York, N. Y. 10016 Rotoner, R. L., 107 E. 38th St., New York, N. Y. 10016 Rotondo, M. D., 827 Lancaster Ave., Syracuse, N. Y. 13210 Roudebush, F. W., P. O. Box 64, Salisburg, Ct. 06068 Rovere, E. J., 16 Briar Hill Dr., Yonkers, N. Y. 10710 Rowan, J. C., 227 E. 57th St., New York, N. Y. 10022 Rowlands, E. M., 6 Hudson Dr., Troy, N. Y. 12180 Rubin, J., 1702 Sycamore Ave., Merrick, N. Y. 11566 Rucinski, R. R., Loudon Menand Rd., Loudonville, N. Y. 12211 Rudolph, G. C., Jr., 200 E. 42nd St., New York, N. Y. 10017 Rudolph, P. M., (F) 54 W. 57th St., New York, N. Y. 10019 Rudzinski, F. A., 54 Halliday Ave., Yonkers, N. Y. 10701 Ruge, R. A., 4 Grand St., Newburgh, N. Y. 12550	237 237 236 237 237 234 237 240 237 235 237 235 237 235 237 237 237 237 237

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Ryon, L. J., 442 New York Ave., Wyckoff, N. J. 07481 237 238 237 235 237

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Sachs, W. R., 101 Park Ave., New York, N. Y. 10017 Sacks, C. H., 221 Linden Blvd. F. 16, Brooklyn, N. Y. 11226 Sagistano, L. A., 3635 Regent Lane, Wantagh, N. Y. 11793 Saldun, C. S., 151 Riverside Dr., Binghamton, N. Y. 13904 Salerni, G., 24-16 Bridge Plaza S., Long Island City, N. Y. 11101 Salisbury, W. W., 285 Avenue C, New York, N. Y. 10009 Salkowitz, A. H., 87-25 Homelawn St., Jamaica, N. Y. 11432
Salminen, C. R., 29 Youngs Hill Rd., Huntington, N. Y. 11743 Saltzman, E., 41 W. 56th St., New York, N. Y. 10019 Salvador, L., 42 Lawridge Dr., Port Chester, N. Y. 10573 Salvati, D., 147 Remsen, Brooklyn, N. Y. 11201 Salzman, S., 434 6th Ave. 6th Fl., New York, N. Y. 10011
Sammartano, N. F., 6116 Tyndall Ave., Bronx, N. Y. 10471 Samton, P., 1700 Broadway, New York, N. Y. 10019 Sanabria, P. N., 45 Demarest Mill Rd., W. Nyack, N. Y. 10994 Sanchez-Camus, P., 75-19 141st Pl., Kew Gdns. Hills, N. Y. 11367
Sancho, R. C., 12-07 119th St., College Point, N. Y. 11356 Sandenbergh, J. W., 43 5th Ave., New York, N. Y. 10003 Sandenbergh, R. B., 43 5th Ave., New York, N. Y. 10003 Sanders, D. L. 66 Quinby Ave., White Plains, N. Y. 10606 Sanders, H. A., 228 Tampa Ave., Albany, N. Y. 12208
Sands, H. E., 37 W. 38th St., New York, N. Y. 10018 Sanko, A. R., 700 Victory Blvd., Staten Island, N. Y. 10301 Santillo, F. W., 180 S. Broadway, White Plains, N. Y. 10601 Saphier, F., 200 Park Ave., New York, N. Y. 10017 Sapolsky, T., 8108 21st Ave., Brooklyn, N. Y. 11214
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Sayers, J. F., 2512 Peters Lane, Schenectady, N. Y. 12309 Scacchetti, L., 6 Brookside Ave., Demarest, N. J. 07627 Scaffidi, P. R., 40 Bellingham Dr., Williamsville, N. Y. 14221 Scalera, C., Jr., 60 Sutton Pl. S., New York, N. Y. 10022 Scalera, L. M., 183 Broadway, Hicksville, N. Y. 11801 Scannell, R. H., 125 Parkway Rd., Bronxville, N. Y. 10708
Scarbrough, W. H., 21 Richlee Dr., Camillus, N. Y. 13031 Schaardt, W. T., 2099 Bellmore Ave., Bellmore, N. Y. 11710 Schade, C. A., 159 Ontario St., Albany, N. Y. 12206 Schaevitz, S., 10-01 162nd St., Whitestone, N. Y. 11357 Schafran, J., 2112 Broadway, New York, N. Y. 10023
Scheer, L., 194 Redmaple Dr., Levittown, N. Y. 11756 Scheffer, H. P., 6 Barberry Ct., Amityville, N. Y. 11701 • Scheiner, S., 5346 Merrick Rd., Massapequa, N. Y. 11759 Schenck, G. L., 151 E. 83rd St., New York, N. Y. 10028 Schenke, R. E., 90-04 161st St., Jamaica, N. Y. 11432 Scherer, R. R., 49 West 96th St. 5A, New York, N. Y. 10025
Schickler, L., 808 Penndale Ave., Reading, Pa. 19603 Schiff, J. C., Rm. 3200-A 122 E. 42nd St., New York, N. Y. 10017 Schiffman, W. L., 4 W. Oak Hill Dr., Oyster Bay, N. Y. 11771 • Schiller, A. A., (F) 15 Luquer Rd., Manhasset, N. Y. 11030
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Schleman, S., Montgomery Rd., Middletown, N. Y. 10940 Schlick, J. J., 111 Fairfax Rd., Massapequa, N. Y. 11758 Schmerl, R. H., 64-04 137th St., Flushing, N. Y. 11367 Schmertz, M. F., 330 W. 42nd St. Arch. Rec., New York, N. Y. 10036
Schmidt, M. B., (F) 101 Park Ave., New York, N. Y. 10017 Schmitt, J. D., 217 Union St., Schenectady, N. Y. 12305 • Schnall, J. E., 16 Court St., Rm. 2503, Brooklyn, N. Y. 11201 Schneider, H. D., 775 Main St., Buffalo, N. Y. 14203 Schneider, S., 278 Storer Ave., New Rochelle, N. Y. 10801
• Schoen, L., 120 W. 44th St., New York, N. Y. 10036

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Schofield, G. M., 2 Burd St., Nyack, N. Y. 10960	237	Silver, P., 412-29 N. Bary, Yonkers, N. Y. 10701	237
Schofield, R. H., 2 Burd St., Nyack, N. Y. 10960	237	Silverman, A., 37 W. 57th St., New York, N. Y. 10019	237
Scholl, L. W., 1 Frostfield Pl., Huntington, N. Y. 11749	237	Silverman, H., 101 Park Ave., New York, N. Y. 10017	232
Schopfer, G. P., 1047 James St., Syracuse, N. Y. 13203	234	Silverman, S., 2 Dore Court, New City, N. Y. 10956	237
Schrowang, A. R., Jr., 41 Pearl St., Kingston, N. Y. 12401	237	 Silverstone, O. I., 37th W. 57th St., New York, N. Y. 10019 	232
Catallan D. 147 E. Foth Ct. Nav. York N. V. 10022	236	Simon, M., 416 Bluebird Lane, Dresher, Pa. 19025	236
Schulke, P., 147 E. 50th St., New York, N. Y. 10022	237	• Simon, M., M., 1841 Broadway, New York, N. Y. 10019	231
Schultz, T. F., 126 W. 81st St., New York, N. Y. 10024		Simonetti, J. P., 29 Mayflower Dr., Rochester, N. Y. 14618	242
Schutzel, M., 60 Gramercy Park N., New York, N. Y. 10010	237	Simonetti, J. P., 29 May nower Dr., Nochester, N. 1. 14010	237
Schwartz, C., 76 South Gate Dr., Spring Valley, N. Y. 10977	240	•Simpson, R. H., 341 E. 79th St., New York, N. Y. 10021	234
Schwartz, M., P. O. Box 68, Rock Hill, N. Y. 12775	237	Skoler, L., 213 Scottholm Terr., Syracuse, N. Y. 13224	
 Schwartz, M. D., 315 Broadway, New York, N. Y. 10007 	237	Slavin, C. B., 6495 Broadway, Bronx, N. Y. 10471	237
Schwartz, M. I., 145-44 3rd Ave., Whitestone, N. Y. 11357	238	Slingerland, D. L., 57 Van Wyck St.,	
Schwartz, R. E., 155 E. 44th, New York, N. Y. 10017	237	Croton-on-Hudson, N. Y. 10520	234
• Schwartz, R. F., 42 Lakeview Ave., Scarsdale, N. Y. 10583	240	Slingerland, L. M., Lewis Road, Irvington, N. Y. 10533	240
Schwartzman, A., 20 West 77th St., New York, N. Y. 10024	237	Sloan, J. Y., 775 Main St., Buffalo, N. Y. 14203	233
Schwartzman, D. (F) 90 Park Ave., New York, N. Y. 10016	237	Slobodien, K. S., 530 Walton Ave., Mamaroneck, N. Y. 10543	237
Schwarz, G. J., 30 E. 42nd St., New York, N. Y. 10017	237	• Slomanson, L. H., 717 5th Ave., New York, N. Y. 10022	237
	237	Slusarev, P. B., 125 Prospect Park, W. Brooklyn, N. Y. 11215	237
Schwerd, D., 55 W. 42nd St., New York, N. Y. 10036	237	Smith, B. L., (F) 2 Park Ave., New York, N. Y. 10016	237
Scofidio, R. M., 11 Hillside Ave., Croton Hudson, N. Y. 10520		Smith, C. M., Jr., 34 Remsen St., Brooklyn, N. Y. 11201	237
Scolnik, W., 1 Union Sq. W., New York, N. Y. 10003	237		237
Scott, R. A., 320 E. 53rd St., New York, N. Y. 10022	237	Smith, C. R., The Crossway, Smoke Rise, N. J. 07405	237
 Scutaro, S., 167 Madison Ave., New York, N. Y. 10016 	237	Smith, D. C., 211 E. 62nd St., New York, N. Y. 10021	
Scutt, D., 229 E. 79th St., New York, N. Y. 10021	237	Smith, E. E., 3754 Merrick Rd., Seaford, N. Y. 11783	236
Seckler, A. J., Jr., 1670 Metropolitan Ave., Bronx, N. Y. 10462	237	Smith, E. J., 22 Burchard Lane, N., Rowayton, Conn. 06853	240
Secor, R. W., 420 E. Genesee St., Syracuse, N. Y. 13202	234	Smith, G. E. Kidder (F) 163 E. 81st St., New York, N. Y. 10028	237
Sedlis, G., 140 E. 81st, New York, N. Y. 10028	237	Smith, H. G., 1472 E. River Pkwy., Grand Island, N. Y. 14072	233
• Seebach, V. W., 567 W. 186th St., New York, N. Y. 10033	237	Smith, H. P., 94 Sixth, Garden City, N. Y. 11530	237
Seelig, B. J., 153 Pierrepont, St., Brooklyn, N. Y. 11201	232	Smith, I. H., 717 Fifth Ave., New York, N. Y. 10022	237
Seelig, I., 153 Pierrepont St., Brooklyn, N. Y. 11201	232	Smith, J. W., 230 Park Ave., Rm. 626, New York, N. Y. 10017	237
	231	Smith, K. A., 405 Avery Hall Col. U., New York, N. Y. 10027	237
Seiden, A., 420 Madison Ave., New York, N. Y. 10017		Smith, L. L., One Farmingdale Rd., Babylon, N. Y. 11704	236
Seidman, S., 726 Truman Ave., East Meadow, N. Y. 11554	238	Smith, L. W., (F) 777 Summer St., Stamford, Conn. 06902	237
Seidner, P. P., 10 Sunset Dr., Latham, N. Y. 12110	235		237
Seitz, H. F., 1160 Midland Ave., Bronxville, N. Y. 10708	237	Smith, M. H., 1182 Broadway, New York, N. Y. 10001	
Seligmann, W., 9 Homer Ave., Cortland, N. Y. 13045	234	Smith, P. C., (F) Islesboro, Maine 04848	237
Seltzer, G. L., 350 Fifth Ave., New York, N. Y. 10001	237	Smith, R. E., 17 Spadina Road, Toronto 4, Ont., Canada	237
Seltzer, H., 1855 Broadway, New York, N. Y. 10023	231	Smith, R. J., 100 E. 42nd St., New York, N. Y. 10017	237
Senesey, N. J., 4 Parkway Cir., Scarsdale, N. Y. 10583	237	Smith, R. S., 69 Hickok Rd., New Canaan, N. Y. 06840	237
Serabian, C., 392 Central Park West, New York, N. Y. 10025	235	Smith, S. A., 400 Park Ave., Skidmore, New York, N. Y. 10022	237
Serber, D., 255 West End Ave., New York, N. Y. 10023	237	Smith, W. B., 745 Fifth Ave., New York, N. Y. 10022	237
Serra, E. M., 517 Broadway, Massapequa, N. Y. 11758	236	Smith, G. D., Jr., 374 Delaware, Rm. 400, Buffalo, N. Y. 14202	233
Severinghaus, J. W., (F) 400 Park Ave., New York, N. Y. 10022	237	Smith, H. L., Jr., 330 W. 42nd St., Arch. Rec., New York, N. Y.	
	201	10036	237
Shackleton, E. R., Jr., 9140 Rivershore Dr., Niagara Falls, N.Y.	222	Smotrich, D. I., 240 Madison Ave., New York, N. Y. 10016	237
14304	233	Snibbe, R. W., (F) 14 W. 95th St., New York, N. Y. 10025	237
Shaftel, S. J., 310 Northern Blvd., Great Neck, N. Y. 11021	237	Snow, R. B., 97 Summit Ave., Bronxville, N. Y. 10708	237
 Shaknis, A., Professional Center, Glen Head, N. Y. 11545 	237		240
 Shalat, H., 55 Deepdale Pky., Roslyn Heights, N. Y. 11577 	237	Snyder, H. C., 341 Park Ave., Yonkers, N. Y. 10703	237
Shapiro, A. M., 1345 Ave. pf Americas, New York, N. Y. 10019	237	Sole, G. J., 347 E. 52nd St., New York, N. Y. 10022	
Shapiro, J., 57-34 164th St., Flushing, N. Y. 11365	237	Soled, H., 66 Court St., Brooklyn, N. Y. 11201	232
Sharp, J. S., P. O. Box 59, Gaylordsville, Ct. 06755	237	Solomon, J. H., 31 Maple Dr., Great Neck, N. Y. 11021	237
• Shary, W. S., Bx. 633 Pelican Cve. Res., Islamorada, Fla. 33036	237	Sommer, F. L., 1372 Broadway, New York, N. Y. 10018	237
Shaughnessy, W. J., 1619 Holland Ave., Utica, N. Y. 13501	234	Sonder, R., 325 East 57th St., New York, N. Y. 10022	237
Shaw, A. B., III, 425 Park Ave., New York, N. Y. 10022	237	Soontup, 8631 Dongan Ave., Elmhurst, N. Y. 11373	238
Shaw, E., (F) 77 East 12th St., New York, N. Y. 10003	237	Soper, D. E., 303 E. 65th St., New York, N. Y. 10021	237
Shawhan, R., 108 Forster Ave., Mt. Vernon, N. Y. 10552	237	Soper, H. S., 135 Eastern Blvd., Watertown, N. Y. 13601	234
Char I D 10 Cail Aug Albany N V 12205	235	Sorensen, A. R., 400 E. 56th, New York, N. Y. 10022	237
Shea, J. R., 10 Gail Ave., Albany, N. Y. 12205	0.07	• Sornik, M. D., 124 Front St., Massapequa Pk., N. Y. 11762	237
Shein, J., 5430 Netherland No.C-41, New York, N. Y. 104/1	237	Soverns, W. A., 400 Park Ave., New York, N. Y. 10022	237
Shelgren, O. W., 224 Crescent, Buffalo, N. Y. 14214	233	Spann, W. T., 228 Linwood Ave., Buffalo, N. Y. 14209	233
Shelgren, O. W., 224 Crescent, Buffalo, N. Y. 14214	233	• Spaulding, C. J., 48 Strathmore Lane, Rockville Ctr., N. Y.	
Shelov, S. M.,44 West 56th St., New York, N. Y. 10019	237		232
Sheppard, S. R., R.F.D. 3, Brewster, N. Y. 10509	240	11570 Spectar D. K. 2061 Propolary New York N. V. 10023	237
Sheraden, W. A., 8 Roe Drive, Hyde Park, N. Y. 12538	237	Specter, D. K., 2061 Broadway, New York, N. Y. 10023	
Sheres, C., 65 Ocean Ave., Brooklyn, N. Y. 11225	232	Spector, C. S., 250 Kings Pt. Rd., Great Neck, N. Y. 11024	237
Sheridan, F. J., Van Dyke Rd., Delmar, N. Y. 12054	235	Spector, M. H., 245 Great Neck Rd., Great Neck, N. Y. 11021	237
• Sherman, J. W., 66 Court Street, Brooklyn, N. Y. 11201	232	Spelman, 219 Lakeview Ave., Rockville Ctr., N. Y. 11570	232
• Sherman, N. N., 299 Broadway, New York, N. Y. 10007	237	 Sperling, A., 307 5th Ave., New York, N. Y. 10016 	237
Sherman, R. B., 115 West Maple Ave., Newark, N. Y. 14513	234	Spiegel, A., 1975 Wlison Ave., N. Bellmore, N. Y. 11712	236
Sherman, T. D., 199 W. Hobart Gap Rd.,		Spillane, G. W., Jr., 620 Columbia Trnp., E. Greenbush, N. Y.	
Livingston, N. J. 07039	237	12061	235
Sherry, J. A., 112 Kelvin Ave., Staten Island, N. Y. 10306	239	* Spindler, C. M., 164 Montague St., Brooklyn, N. Y. 11201	232
Sherry, J. A., 112 Kelvill Ave., Statel Island, W. 1. 10000		Spira, E. E., 107 East 89th St., New York, N. Y. 10028	237
Sherwood, C. H., 111 NE 13th Ave., Pompano Beach	240	Spring, B. P., Sch. of Arch. NYCC, New York, N. Y. 10031	237
Fla. 33060	237	• Spronz, R., 1388 Field Ave., Seaford, N. Y. 11783	237
Sherwood, T., (F) 333 Mayapple Rd., Stamford, Conn. 06903		Spross, R. G., Riverview Rd., Irvington-Hud., N. Y. 10533	237
Shiffer, E. T., 44 E. 29th St., New York, N. Y. 10016	237	Sput, M., 1821 Glenn Lane, Merrick, N. Y. 11566	237
Shilowitz, S., 51 Madison Ave., New York, N. Y. 10010	237		237
Shimamoto, G. G., 1700 Broadway, New York, N. Y. 10019	237	Stachurski, S. W., 7 Wilson St., Baldwin, N. Y. 11512	
Shire E. I., 18 E. 41st St., New York, N. Y. 10017	237	Stanley, T. B., 136 Hicks, St., Brooklyn, N. Y. 11201	237
Shirley W. R. 51 E. 42nd St., 1100, New York, N. Y. 10017	237	Starks, M. E., 1545 East Ave., Rochester, N. Y. 14610	242
Shopsin, W. C., 527 Madison Ave., New York, N. Y. 10022	237	Staron, J. M., 19 Indiana St., Hicksville, N. Y. 11801	236
Shwabe, I., 534 Wintergreen Grove, Victor, N. Y. 14564	236	Staudt, O. A., 17 Genesee St., Hicksville, N. Y. 11801	236
Sibley, J. T., Jr., 50 Popham Rd., Scarsdale, N. Y. 10583	240	Steese, E., 14 Cornell St., Scarsdale, N. Y. 10585	237
Sidford, H. J., Jr., 12 Plaza, Albany, N. Y. 12207	235	Steidel, P. J., 39 Elliot Ave., Centereach, N. Y. 11720	236
Siegel, L. H., 125 Worth St., New York, N. Y. 10013	237	Stein, C. S., (F) 1 W. 64th St., New York, N. Y. 10023	237
Classe I. E. Jr. GE Champlin Avg. E. Jelio N. V. 11720	236	Stein, J., 230 W. 13th St., New York, N. Y. 10011	237
Siems, L. E., Jr., 65 Champlin Ave., E. Islip, N. Y. 11730	200	Stein, R. G., (F) 588 5th Ave., New York, N. Y. 10036	237
Sierks, J. F., 315 Motts Cove Rd., Roslyn Harbor, N. Y.	226	Steinhardt, H. M., 251 E. 51st St., New York, N. Y. 10022	237
11576	236	Steinharter, W. L., 229 E. 79th St., New York, N. Y. 10021	237
Signorielli, A., 7 Edgemere St., Pelham Manor, N. Y. 10803	238	Steinmann, M. B., 230 E. 50th St., New York, N. Y. 10022	237
Silver, A., 70 Glen Cove Rd., Roslyn Heights, N. Y. 11577	237		236
Silver, N., 37 Earl St., Cambridge, England	237	Steo, E. N., 20 Averly Pl., Smithtown, N. Y. 11787	200

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19102	2
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Stevens, E. W., Jr., 241 E. 78th St., New York, N. Y. 10014	2 2
Stevens, R. A., 553 N. Goodman St., Rochester, N. Y. 14609	2
Stevens, R. G., County Rd. 23, RD 1, Phelps, N. Y. 14532	2
Stevenson, H., (F) Lynne, Ct. 06371	2
Stewart, J., Jr., 64 Station Rd., Bellport, N. Y. 11713	2
Stewart, J. G., 5 Gould St., Great Neck, N. Y. 11023	2 2 2 2 2 2 2 2 2
• Stewart, W. C., 115 E. 23rd St., New York, N. Y. 11010	2
Stievater, R. H., 770 Elmwood Ave., Buffalo, N. Y. 14222 • Stillman, L., 332 E. 149th St., Bronx, N. Y. 10451	2
Stolba, L. I., 111 John St., New York, N. Y. 10451	2
Stoll, R. J., 47 W. Huron St. Ste. 300, Buffalo, N. Y. 14202	2
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Stonehill, J. J., 539 E. 81st St., New York, N. Y. 10028	2
Stoye, C. B., 40 Main St., Sayville, N. Y. 11782	2
Strange, J. E., 6005 14th Ave., Brooklyn, N. Y. 11219	2
Strauss, L., Hoyt St. Truesdale Lake, S. Salem, N. Y. 10590	2
Strauss, T. L., Box 417 Deer Pk. Plaza, Katonah, N. Y. 10536	2
Streitman, N., 7 Allen Pl., Fair Lawn, N. J. 07410 Strong, D. W., 110 Glenwood Dr., Liverpool, N. Y. 13088	2 2
Strunk, E. H., 101 Park Ave. Rm. 135, New York, N. Y. 10017	2
Struppmann, H. C., 23 Chedell Pl., Auburn, N. Y. 13021	2
Sturges, W. K., Hancock Pl., Ardsley on Hud., N. Y. 10503	2
Styffe, J. N., 252 74th St., Brooklyn, N. Y. 11209	2 2
Suglia, A., 18 Maple Rd. Inwood Pk., Long Island, N.Y.11696	2
Sullivan, D. D., RD 2, Greenwich, Ct., 06830	2
Sumner, F. L., 649 77th St., Brooklyn, N. Y. 11209	2
Sunderland, W. R., 14 Hartwood Rd., Delmar, N. Y. 12054	2
Surra, R. W., 584 Delaware Ave., Buffalo, N. Y. 14202 Sutcliffe, A. T., 151 E. 82nd St., New York, N. Y. 10028	2 2
Sutton, F. P., 83 Homewood Ave., Yonkers, N. Y. 10701	2
Suttoni, M. L., 314 E. Fayette St., Syracuse, N. Y. 13202	2
Svoboda, J., 144-36 Willets Pt. Blvd., Flushing, N. Y. 11357	2
Swan, P. W., Barton Lane, Cos Cob, Ct. 06807	2
Swanke, A. H., 277 Park Ave., New York, N. Y. 10017	2
Swatt, G. F., 110 Liverpool Rd., Liverpool, N. Y. 13088	2
Sweeney, P. B., Lafayette Bldg., Syracuse, N. Y. 13202	2
Swiller, D. M., 76 Westwood Cir., Roslyn Heights, N.Y. 11577	2
Swiller, G. W., 478 E. Tremont Ave., New York, N. Y. 10001	2 2
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Szczepanski, A. J., 253 Smith Rd., Shirley, N. Y. 11967	2
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Thayer, W. G., Jr., Estate Butler Bay, St. Croix, V. I. 00840
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	Thompson, A. W., 333 Old Tarrytown Rd., White Plains, N. Y.	
	10603	2
	Thompson, E. C., 26 Dorchester Ave., Hastings Hudson, N. Y.	
	10706	2
	Thompson, J. R., Jr., 191-B RD 3, Troy, N. Y. 12180	2
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	Thomsen, C. E., 11535 Links Dr., Reston, Va. 22070	2:
	Thomson, D. F., 168 Orient Way, Rutherford, N. J. 07070	2
	Thorn, H. B., Cricket Lane, Weston, Ct. 06883	2
	Thorsell, C. P., 202 Front St., Jamestown, N. Y. 14701	2:
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	Tiedmann, G. F., 16 Lake St., White Plains, N. Y. 10603	2
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	Tilton, J. N., 1229 Trumansburg Rd., Ithaca, N. Y. 14850	2
	Tinkham, N. M., 100 E. Fourth St., Jamestown, N. Y. 14701	2
	Toan, D. W., 724 5th Ave., 12th Fl., New York, N. Y. 10019	2
	Todaro, V. S., 19 Bay 35, Brooklyn, N. Y. 11214	2 2 2 2 2 2
	Todd, C. L., 311 Alexander St., Rochester, N. Y. 14604	2
	Todd, D. F. (F) 303 E. 65th St., New York, N. Y. 10021 Todd, H. C., Jr., 2733 Sherman St., Hollywood, Fla. 33020	2
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	Toy, T. Y., 300 Central Apt. 28B, Hartsdale, N. Y. 10530	24
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	Treffeisen, F. N., 219 E. 44th St., New York, N. Y. 10017	2:
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	Tumey, G. E., 1638 George Rd., Wantagh, N. Y. 11793	23
	Turano, E. N., 145 E. 52nd St., New York, N. Y. 10022	23
	Turkel, N. N., 4525 Henry Hudson Pky., Riverdale, N.Y. 10471	23
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1	Tutolo, F. J., 374 Greeley Ave., Staten Island, N. Y. 10306	23
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	I Witchell, T. G., 132 Lexington Ave., New York, N. Y. 10016	23
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11236 Viscardi, P. R., 254 N. Main St., Spring Valley, N. Y. 10977	237 231	Wettstein, H. A., 277 Park Ave., A. E. Poor, New York, N. Y. 10017	237
Visconi, F., 393 7th Ave., New York, N. Y. 10001	237	Wheeler, W. R., 56A Forest Dr., Springfield, N. J. 07081	237
Vizbaras, J., 518 Willis Ave., Bronx, N. Y. 10455 Vogel, M. F., 101 Park Ave., New York, N. Y. 10017	237 237	Wheelock, S. C., Bunker Hill, N. Berwick, Scotland	237
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Voigt, L. G., 155 E. 38th St., New York, N. Y. 10016	232	White, N. C., 1700 Broadway, New York, N. Y. 10019	237
 Voisinet, R. J., 76 Mamaroneck Ave., White Plains, N.Y. 10501 Von Derlancken, J., 80 Greenridge Ave., White Plains, N. Y. 	237	White, T. L., 484 Main St., Geneva, N. Y. 14456 Whitelaw, G. A., 1475 6th Ave., San Diego, Cal. 92101	234 237
10605	237	Whiteside, M. F., 11 Midchester Ave., White Plains, N. Y.	201
Von Huth, J. T., Tjadervagen 21, 18140 Lindingo, Sweden Von Sternberg, J. R., 44 Hilton Ave., Garden City, N.Y. 11530	237 237	10601	240
Voss, F. H., 230 Park Ave., New York, N. Y. 10017	240	Whitford, J., Jr., 140 Bay St., Staten Island, N. Y. 10301 Whiting, E. J., Barnaba Oriani 32, Rome 00197, Italy	239
		Whitman, J. S., 73 Delaware Rd., Kenmore, N. Y. 14217	233
\\\		Whitney, C. T., 5 Grove Ave., Glens Falls, N. Y. 12801 Whitney, H. D., 345 Park Ave., New York, N. Y. 10022	235
		Whitney, J. S., 104 East Ave., Rochester, N. Y. 14604	242
Waehler, F. J., 2 Park Ave., New York, N. Y. 10016 Wagner, R. M., 1312 Salem Tpike., Salem, Va. 24153	237	Whittlesey, J. H. (F) 1700 Broadway, New York, N. Y. 10019	237
Wagner, W. F., Jr., 330 W. 42nd St., New York, N. Y. 10036	237	Wiard, W. V., 311 Alexander St., Rochester, N. Y. 14604 Wickham, F. C., 500 5 Ave., c/o Prentice, New York, N. Y.	242
Wagoner, F. A., 175 S. Swan St., Albany, N. Y. 12210	235	10036	237
Wahl, J. A., 1234 Midland Ave., Bronxville, N. Y. 10708 Waisman, T., 227 E. 45th St., New York, N. Y. 10017	237	Wiedersum, F. P., 65 Roosevelt Ave., Valley Stream, N. Y. 11582	232
Waitzman, S. V., 195 Hicks St., Brooklyn Hghts, N. Y. 11201	237	• Wiedersum, N. J., 65 Roosevelt Ave., Valley Stream, N. Y.	
Walbridge, C. B., 101 Park Ave. Kilham, New York, N. Y. 10017 Walker, J. B. S., 119 Chestnut St., Watertown, N. Y. 13601	237	11581 Wieland, H. A., 35-31 78th St., Jackson Hgts., N. Y. 11372	232
Walker, R., (F) 2 Park Ave., New York, N. Y. 10016	237	Wiggins, O. F., 32-22 47th St., Long Island City, N.Y. 11103	237
Wall, F. W., 150 E. 73rd St., New York, N. Y. 10021	237	Wilcox, W. Miller, 151 E. 83rd St., New York, N. Y. 10028 Wildermuth, G. L., 400 Park Ave., New York, N. Y. 10022	237
Wallour, J. S., 48 Hemlock Woods Lane., Rochester, N. Y. 14615	242	Wildfoerster, F. B., Jr., 40 Grove St., Middletown, N. Y. 10940	237
Walsh, V. P., 25 Prospect Ter., Cortland, N. Y. 13045	234	Wilker, P. J., 2 Park Ave., New York, N. Y. 10016	237
Walther, J. B., 65 Weskora Ave., Pleasantville, N. Y. 10570 Walzer, D. M., 29 Bryn Mawr Rd., Rochester, N. Y. 14624	240 242	Willauer, E. B., 100 E. 42nd St., New York, N. Y. 10017 Willen, P., 1700 Broadway, New York, N. Y. 10019	237
Wandelmaier, W. G., 123 Airmount Rd., Mahwah, N. J. 07430	237	Willensky, E., 540 2nd St., Brooklyn, N. Y. 11215	237
Wander, H. A., 142 Wallace Ave., Buffalo, N. Y. 14214 Wander, S. D., 167 Harrison Ave., Island Park, N. Y. 11558	233	Williams, E. I., (F) 131 W. Passaic Ave., Rutherford, N.J. 07070 Williams, G. G., 4 Bolivar Ave., Troy, N. Y. 12180	237 235
Wank, R. A., (F) 155 E. 42nd St., New York, N. Y. 10017	237	Williams, L. W., 101 Park Ave. 209, New York, N. Y. 10017	237
Warady, O. L., 12 Hamilton Pl., Garden City, N. Y. 11530	236	Willis, A. M., 187 McKinley Pl., Ridgewood, N. J. 07450	237
Ward, R., P. O. Box 5497, Nassau Bahamas Ward, W. J., Jr., 4 W. 43rd St., New York, N. Y. 10036	237	Wilson, F., 721 Marshall Pl., Plainfield, N. J. 07062 • Wilson, J. L., 209 E. 125th St., New York, N. Y. 10027	237
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10016 Weber, J. R., Elfenau Strasse 51, Muri Bern Switzerland	237	Wong, R., 339 Myrtle Ave., West Islip, N. Y. 11795	237
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Weeks, L. S., 264 Albert Pl., Lawrence, N. Y. 11559	237	Woods, W. L., 48 Carmine St., New York, N. Y. 10014	237
Weichelt, W. W., 28 N. Court N. Park, Roslyn Heights, N. Y. 11577	226	Woodward, R. E., 320 Fulton Ave., Hempstead, N. Y. 11553 Woolley, N., 46 Sherbrooke Dr., Florham Park, N. J. 07932	237
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	237 240	 Wright, T. F., P. O. Box 108, West Sand Lake, N. Y. 12196 	237
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Weinstock, F., 1073 Roselle Rd., Woodmere, N. Y. 11598	238		
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Weiss, J. D., 527 Madison Ave., New York, N. Y. 10022	237	A STATE OF THE PARTY OF THE PARTY OF THE PARTY.	
Weissman, M., 54 McKenna Rd., Westbury, N. Y. 11590	238	Yaeger, R. A., 201 French Rd., Rochester, N. Y. 14618	242
Welz, R. H., 100 E. 42nd St., Eggers, New York, N. Y. 10017	234 237		237 237
Wendt, K. H., 111 West Rd., Cortland, N. Y. 13045	234	Yang, J., 505 E. 79 St. Apt. 19B, New York, N. Y. 10021	237
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Werner, P. F., 533 Foster Rd., Staten Island, N. Y. 10309	239	Yaroscak, T. M., 6 Stony Brook Pl., Armonk, N. Y. 10504	232
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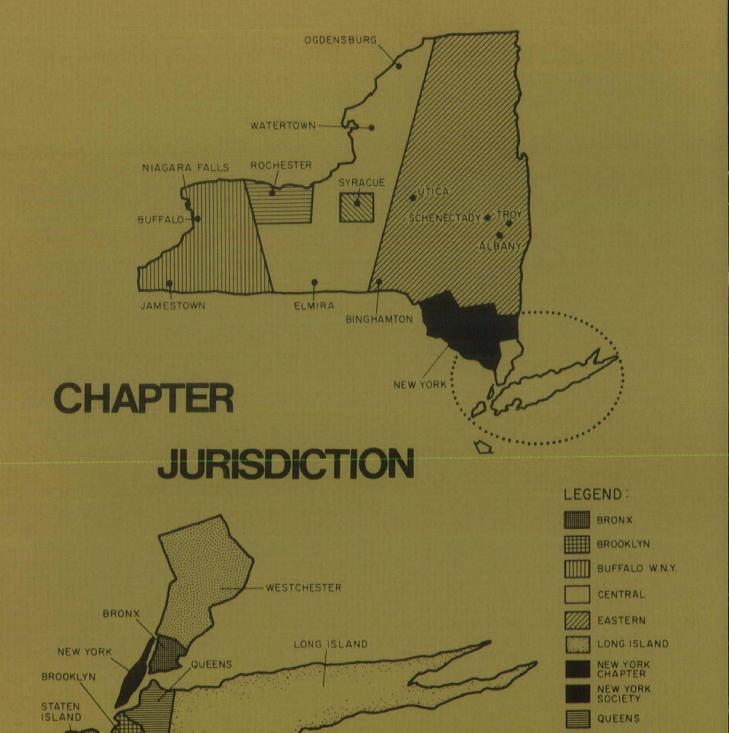
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ROCHESTER STATEN ISLAND

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SYRACUSE SOCIETY (affiliated with Central N.Y.)

AN ACT

To amend the business corporation law, the judiciary law and the tax law, in relation to authorizing members of professions to form professional service corporations and the taxation of such professionals and such corporations

The People of the State of New York, represented

in Senate and Assembly, do enact as follows:

Section 1. The business corporation law is hereby amended by adding thereto a new article, to be article fifteen, to read as follows:

ARTICLE 15 PROFESSIONAL SERVICE CORPORATIONS

Section 1501. Definitions.

1502. Corporations organized under other provisions of laws.

1503. Organization.

1504. Rendering of professional service.

1505. Professional relationships and liabilities.

1506. Purposes of incorporation.

1507. Issuance of shares.

1508. Directors and officers.

1509. Disqualification of shareholders, directors, officers and employees.

1510. Death or disqualification of shareholders.

1511. Transfer of shares.

1512. Corporate name.

1513. Business corporation law applicable.

1514. Annual statement.

1515. Regulation of professions.

Sec. 1502. Corporations organized under other provisions of law. The provisions of this article shall not apply to corporations heretofore or hereafter duly organized under any other provision of law.

Sec. 1501. Definitions. As used in this article, unless the context otherwise requires, the term: (a) "licensing authority" means the regents of the university of the state of New York or the state education department, as the case may be, in the case of all professions licensed under title eight of the education law, and the appropriate appellate division of the supreme court in the case of the profession of law.

(b) "Profession" includes any practice as an attorney and counselor-at-law, or as a licensed physician, and those occupations designated in title eight of the

education law.

(c) "Professional service" means any type of service to the public which may be lawfully rendered by a member of a profession within the purview of his profession.

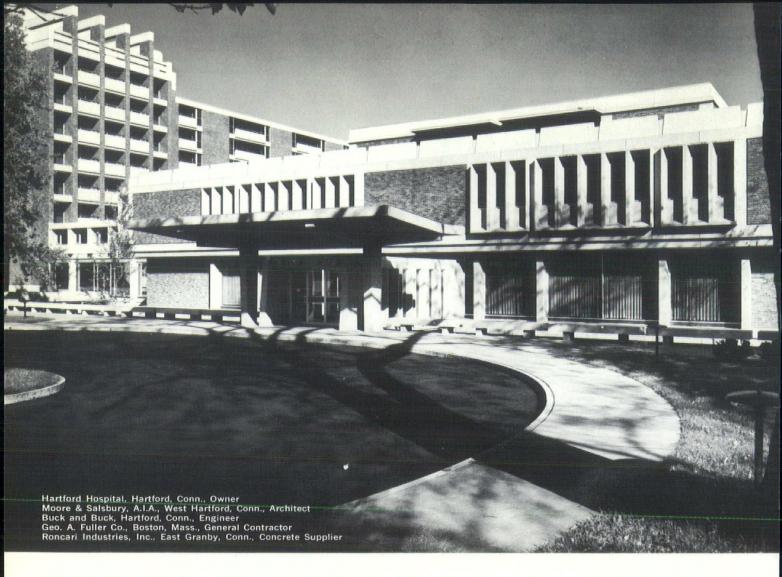
(d) "Professional service corporation" means a

corporation organized under this article.

(e) "Officer" does not include the secretary or an assistant secretary of a corporation having only one shareholder.

- Sec. 1503. Organization. (a) Notwithstanding any other provision of law, one or more individuals duly authorized by law to render the same professional service within the state may organize, or cause to be organized, a professional service corporation for pecuniary profit under this article for the purpose of rendering the same professional service, except that one or more individuals duly authorized by law to practice professional engineering, architecture, landscape architecture, or land surveying within the state may organize, or cause to be organized, a professional corporation for pecuniary profit under this article for the purpose of rendering such professional services as such individuals are authorized to practice.
- (b) The certificate of incorporation of a professional service corporation shall meet the requirements of this chapter and (i) shall state the profession or professions to be practiced by such corporation and the names and residence addresses of all individuals who are to be the original shareholders, directors and officers of such corporation, and (ii) shall have attached thereto a certificate or certificates issued by the licensing authority certifying that each of the proposed shareholders, directors and officers is authorized by law to practice a profession which the corporation is being organized to practice and, if applicable, that one or more of such individuals is authorized to practice each profession which the corporation will be authorized to practice.
- (c) A certified copy of the certificate of incorporation and of each amendment thereto shall be filed by the corporation with the licensing authority within thirty days after the filing of such certificate or amendment with the department of state.
- (d) A professional service corporation, other than a corporation authorized to practice law, shall be under the supervision of the regents of the university of the state of New York and be subject to disciplinary proceedings and penalties, and its certificate of incorporation shall be subject to suspension, revocation or annulment for cause, in the same manner and to the same extent as is provided with respect to individuals and their licenses, certificates, and registrations in section two hundred eleven and title eight of the education law relating to the applicable profession.
- (e) A corporation authorized to practice law shall be subject to the regulation and control of, and its certificate of incorporation shall be subject to suspension, revocation or annulment for cause by, the appellate division of the supreme court and the court of appeals in the same manner and to the same extent provided in the judiciary law with respect to individual attorneys and counselors-at-law. Such corporation need not qualify for any certification under section four hundred sixty-four of the judiciary law, take an oath of office under section four hundred sixty-six of such law or register under section four hundred sixty-seven of such law.
- (f) The order of suspension, revocation or annulment of the certificate of incorporation of a professional service corporation pursuant to subdivisions (e) and (f) of this section shall be effective upon the filing of such order with the department of state.

Sec. 1504. Rendering of professional service. (a) No professional service corporation may render professional services except through individuals authorized by law to render such professional services as individuals. (continued on page 13)



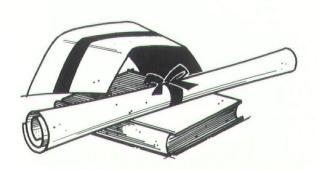
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(b) Each final plan and report made or issued by a corporation practicing professional engineering, architecture, landscape architecture or land surveying shall bear the name and seal of one or more professional engineers, architects, landscape architects or land surveyors, respectively, who are in responsible

charge of such plan or report.

(c) Each report, diagnosis, prognosis, and prescription made or issued by a corporation practicing medicine, dentistry, podiatry, optometry, ophthalmic dispensing, veterinary medicine, pharmacy, nursing, physiotherapy or chiropractic shall bear the signature of one or more physicians, dentists, podiatrists, optometrists, ophthalmic dispensers, veterinarians, pharmacists, nurses, physiotherapists, or chiropractors, respectively, who are in responsibble charge of such report, diagnosis, prognosis or prescription.

(d) Each record, transcript, report and hearing report prepared by a corporation practicing certified shorthand reporting shall bear the signature of one or more certified shorthand reporters who are in responsible charge of such record, transcript, report, or hear-

ing report.

(e) Each report and statement prepared by a corportation practicing public accounting or certified public accounting shall bear the signature of one or more public accountants or certified public accountants, respectively, who are in responsible charge of such report or statement.

(f) Each opinion prepared by a corporation practicing law shall bear the signature of one or more attorneys and counsellors-at-law who are in responsible

charge of such opinion.

(g) In addition to the requirements in subdivision (b) through (f), inclusive, each document prepared by a corporation which under the rules, regulations, laws or customs of the applicable profession is required to bear the signature of an individual in responsible charge of such document, shall be signed by one or more such individuals.

Sec. 1505. Professional relationships and liabilities. (a) Each shareholder, employee or agent of a professional service corporation shall be personally and fully liable and accountable for any negligent or wrongful act or misconduct committed by him or by any person under his direct supervision and control while rendering professional services on behalf of

such corporation.

(b) The relationship of an individual to a professional service corporation with which such individual is associated, whether as shareholder, director, officer, employee or agent, shall not modify or diminish the jurisdiction over him of the licensing authority and in the case of an attorney and counsellor-atlaw, the other courts of this state.

Sec. 1506. Purposes of incorporation. No professional service corporation shall engage in any business other than the rendering of the professional services for which it was incorporated; provided that such corporation may invest its funds in real estate, mortgages, stocks, bonds or any other type of investments.

Sec. 1507. Issuance of shares. A professional service corporation may issue shares only to individuals who are authorized by law to practice in the state a profession which such corporation is authorized to practice and who are or have been engaged in the practice of such profession in such corporation or a predecessor entity. No shareholder of a professional

service corporation shall enter into a voting trust agreement, proxy, or any other type agreement vesting in another person, other than another shareholder of the same corporation, the authority to exercise voting power of any or all of his shares. All shares issued, agreements made, or proxies granted in violation of this section shall be void.

Sec. 1508. Directors and officers. No individual may be a director or officer of a professional service corporation unless he is authorized by law to practice in this state a profession which such corporation is authorized to practice and is either a shareholder of such corporation or engaged in the practice of his profession in such corporation.

Sec. 1509. Disqualification of shareholders, directors, officers and employees. If any shareholder, director, officer or employee of a professional service corporation who has been rendering professional service to the public becomes legally disqualified to practice his profession within the state, he shall sever all employment with, and financial interests (other than interests as a creditor) in, such corporation forthwith or as otherwise provided in section 1510. All provisions of law regulating the rendering of professional services by a person elected or appointed to a public office shall be applicable to a shareholder, director, officer and employee of such corporation, in the same manner and to the same extent as if fully set forth herein. Such legal disqualification to practice his profession within this state shall be deemed to constitute an irrevocable offer by the disqualified shareholder to sell his shares to the corporation, pursuant to the provisions of section 1510 or of the certificate of incorporation, bylaws or agreement among the corporation and all shareholders, whichever is applicable. Compliance with the terms of such offer shall be specifically enforceable in the courts of this state. A professional service corporation's failure to enforce compliance with this provision shall constitute a ground for forfeiture of its certificate of incorporation and its dissolution.

Sec. 1510. Death or disqualification of shareholders. A professional service corporation shall purchase or redeem the shares of a shareholder in case of his death or disqualification pursuant to the provisions of section 1509, within six months after the appointment of the executor or administrator or other legal representative of the estate of such deceased shareholders, or within six months after such disqualification, at the book value of such shares as of the end of the month immediately preceding the death or disqualification of the shareholder as determined from the books and records of the corporation in accordance with its regular method of accounting. The certificate of incorporation, the bylaws of the corporation or an agreement among the corporation and all shareholders may modify this section by providing for a different period of purchase or redemption, or an alternate method of determining the price to be paid for the shares, or both. If the corporation shall fail to purchase or redeem such shares within the required period, a successful plaintiff in an action to recover the purchase price of such shares shall also be awarded reasonable attorneys' fees and costs. Limitations on the purchase or redemption of shares set forth in section five hundred thirteen shall not apply to the purchase or redemption of shares pursuant to this section. Nothing herein contained shall prevent a corporation from paying pension benefits or other deferred com-(continued on page 14)

pensation to or on behalf of a former or deceased officer, director or employee thereof as otherwise permitted by law.

Sec. 1511. Transfer of shares. No shareholder of a professional service corporation may sell or transfer his shares in such corporation except to another individual who is eligible to have shares issued to him by such corporation. Nothing herein contained shall be construed to prohibit the transfer of shares by operation of law or by court decree. No transeree of shares by operation of law or court decree may vote the shares for any purpose whatsoever except with respect to corporate action under section nine hundred nine and section one thousand one. Any sale or transfer, except by operation of law or court decree or except for a corporation having only one shareholder, may be made only after the same shall have been approved by the board of directors, or at a shareholders' meeting specially called for such purpose by such proportion, not less than a majority, of the outstanding shares as may be provided in the certificate of incorporation or in the bylaws of such professional service corporation. At such shareholders' meeting the shares held by the shareholder proposing to sell or transfer his shares may not be voted or counted for any purpose, unless all shareholders consent that such shares be voted or counted. The certificate of incorporation or the bylaws of the professional service corporation, or the professional service corporation and the shareholders by private agreement, may provide, in lieu of or in addition to the foregoing provisions, for the alienation of shares and may require the redemption or purchase of such shares by such corporation at prices and in a manner specifically set forth therein. Reference to the restrictions on sale and transfer provided for in this section shall be noted conspicuously on all certificates representing shares issued by a professional service corporation. Any sale or transfer in violation of such restriction shall be void.

Sec. 1512. Corporate name. (a) Notwithstanding any other provision of law, the name of a professional service corporation may contain any word which, at the time of incorporation, could be used in the name of a partnership practicing a profession which the corporation is authorized to practice, and may not contain any word which could not be used by such a partnership. Provided, however, the name of a professional service corporation may not contain the name of a deceased person unless:

 such person's name was part of the corporate name at the time of such person's death;

(2) such person's name was part of the name of an existing partnership and at least two-thirds of such partnership's partners become share-holders of the corporation.

(b) Such corporate name shall end with the words "Professional Corporation" or the abbreviation "P. C." The provisions of paragraph one of subdivision (a) of section three hundred one shall not apply to a professional service corporation.

Sec. 1513. Business corporation law applicable. This chapter, except article thirteen, shall be applicable to a professional service corporation except to the extent that the provisions thereof conflict with this article. A professional service corporation may consolidate or merge only with another corporation organized under this article and only if all the professions practiced by

such corporations could be practiced by a single corporation organized under this article.

Sec. 1514. Annual statement. Each professional service corporation shall, on or before the first day of July of each year, furnish a statement to the liccensing authority listing the name and residence address of each shareholder, director and officer of such corporation and certifying that all such individuals are authorized by law in this state to practice a profession which such corporation is authorized to practice. The statement shall be signed by the president or any vice-president of the corporation and attested to by the secretary or any assistant secretary of the corporation.

Sec. 1515. Regulation of professions. This article shall not repeal, modify or restrict any provision of the education law or the judiciary law regulating the professions referred to herein except to the extent

in conflict herewith.

Sec. 2. Section four hundred ninety-five of the judiciary law is hereby amended by adding thereto a new subdivision, to be sublivision six, to read as follows:

6. This section shall not apply to a corporation organized under article fifteen of the business corporation law.

Sec. 3. Section two hundred ten of the tax law is hereby amended by adding thereto a new subdivision, to be subdivision one-b, to read as follows:

1-b. The computation specified in clause three of paragraph (a) of subdivision one shall not apply to a corporation organized under article fifteen of the business corporation law.

Sec. 4. Subparagraph three of paragraph (b) of subdivision three of section two hundred ten of such law, as last amended by chapter four hundred twenty-one of the laws of nineteen hundred sixty-two, is

hereby amended to read as follows:

(3) dividing the result so obtained by the total of its investment capital invested during such period in stocks, bonds and other securities (other than obligations of the United States and its instrumentalities and obligations of the state of New York, its policial subdivisions and its instrumentalities); provided, however, that in case any investment capital is invested in any stock, bond or other security during only a portion of the period covered by the report, only such portion of such capital shall be taken into account; and provided further, that if a taxpayer's investment allocation percentage is zero, interest received on bank accounts, on obligations of the United States and its instrumentalities and on obligations of the state of New York, its political subdivisions and its instrumentalities shall be multiplied by its business allocation percentage; provided, however, that with respect to corporations organized under article fifteen of the business corporation law, the investment allocation percentage shall be one hundred percent; and

Sec. 5. Subsection (b) of section six hundred twelve of such law is hereby amended by adding thereto three new paragraphs, to be paragraphs seven,

eight and nine, to read as follows:

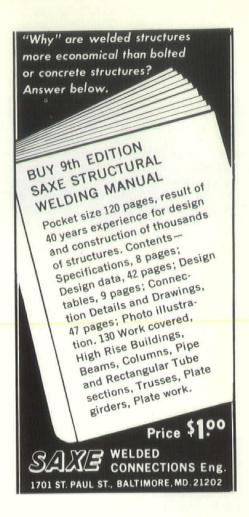
(7) In the case of a taxpayer who is a share-holder of a corporation organized under article fifteen of the business corporation law, the amount which is deductible by such corporation under paragraphs one, two or three of subsection (a) of section four hundred four of the internal revenue code for its taxable year ending in or with such taxpayer's taxable year for con-

tributions paid in behalf of such taxpayer minus the maximum amount which would be deductible for federal income tax purposes by such taxpayer under section sixty-two (7) of the internal revenue code or any amendment thereto, if such taxpayer were a self-employed individual. In the case of a taxpayer on whose behalf contributions are paid under more than one plan to which this paragraph applies or under a plan, contributions to which on his behalf are subject to the limitations provided in section four hundred four (e) of the internal revenue code, this paragraph shall apply with respect to the aggregate of the contributions paid on his behalf under all such plans.

- (8) In the case of a taxpayer who is a shareholder of a corporation organized under article fifteen of the business corporation law, the amount which is required to be paid as a tax by such corporation pursuant to section thirty-one hundred eleven (a) of the internal revenue code with respect to the wages of such taxpayer for the calendar year ending in or with such taxpayer's taxable year.
- (9) In the case of a taxpayer who is a shareholder of a corporation organized under article fifteen of the business corporation law, the amount which is deductible for federal income tax purposes by such corporation for contributions to purchase life, accident or health or other insurance for such taxpayer for its taxable year ending in or with such taxpayer's taxable year except for the amount includible by such taxpayer in gross income for federal income tax purposes and except for the amount attributable to contributions to purchase insurance to reimburse such taxpayer for expenses incurred by him for medical care, as such term is defined in section two hundred thirteen (e) of the internal revenue code, of such taxpayer, his spouse and his dependents.
- Sec. 6. Subsection (c) of section six hundred twelve of such law, is hereby amended by adding thereto a new paragraph, to be paragraph twelve, to read as follows:
- (12) The amount necessary to prevent the taxation of amounts properly included in New York adjusted gross income in prior taxable years in accordance with paragraph seven of subsection (b).

Sec. 7. Section six hundred fifty-eight of such law is hereby amended by adding thereto a new subsection, to be subsection (f), to read as follows:

- (f) Professional service corporations. The tax commission may prescribe regulations and instructions requiring corporations organized under article fifteen of the business corporation law to make and file returns of information, on or before February twenty-eighth of each year, as to the amounts which a share-holder of such corporation must add to his federal adjusted gross income pursuant to paragraph seven, eight and nine of subsection (b) of section six hundred twelve. Every such corporation shall furnish to each such shareholder, on or before such date, a written statement as prescribed in such paragraphs and such other information as the tax commission shall prescribe.
- Sec. 8. This act shall take effect immediately but sections three, four, five, six and seven shall apply to all taxable years ending after December thirty-first, nineteen hundred sixty-nine.



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AIA DELEGATES UNVEIL OCTOBER CONFERENCE SYMBOL

Delegates (I. to r.) Thomas Galvin, Chairman, Albert Melniker, President and H. Dickson McKenna, Executive Director of the AIA Boston Convention unveil the symbol to be used for the first Joint New York-New England States Conference — October 19, 1970 at the Laurels, Monticello, N. Y.





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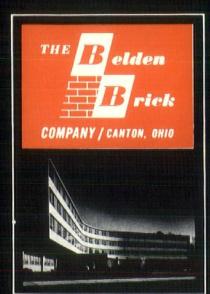
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